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**1987-88
Major Labour Costs
Australia**

Catalogue No. 6348.0

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AVAILABILITY OF UNPUBLISHED STATISTICS

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AUSTRALIAN BUREAU OF STATISTICS

CATALOGUE NO. 6348.0

MAJOR LABOUR COSTS
AUSTRALIA
1987-88

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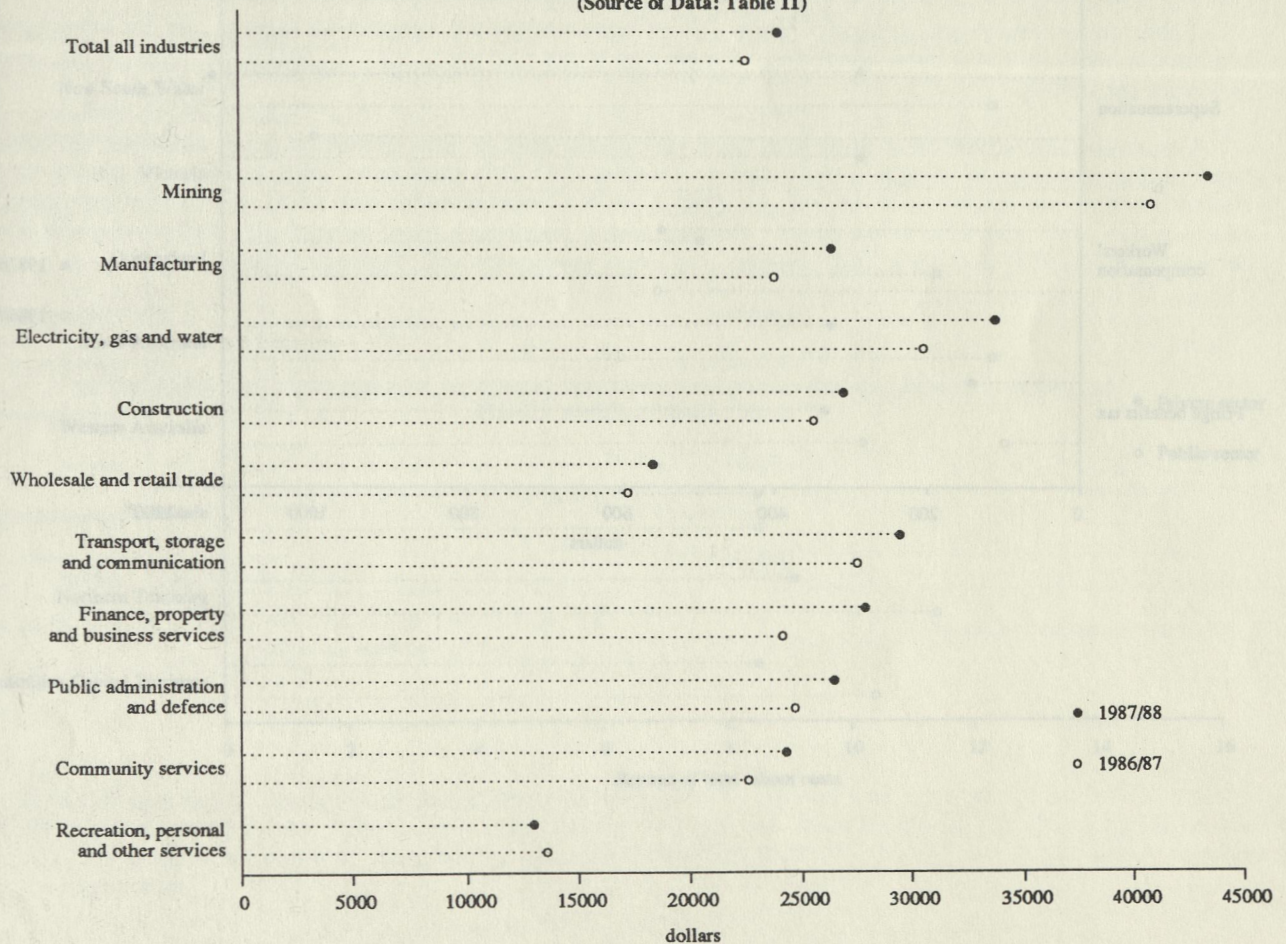
SUMMARY OF FINDINGS

Total labour costs per employee in each industry

Average total labour costs per employee increased by 6.4 per cent from \$22, 536 in 1986-87 to \$23, 980 in 1987-88. The Finance, property and business services industry was found to have had the largest increase, with costs per employee increasing by 15.7 per cent, from \$24, 092 to \$27, 871. Electricity, gas and water (up 10.5 per cent to \$33, 741) and Manufacturing (up 11.0 per cent to \$26, 389) also reported high increases in average total labour costs per employee. Recreation, personal and other services was the only industry to report a decrease in average total labour costs per employee with costs dropping 4.5 per cent, to \$12, 983.

Mining remained the industry with the highest average total labour costs per employee (\$43, 401) followed by Electricity, gas and water (\$33, 741). Recreation, personal and other services reported the lowest average total labour costs per employee at \$12, 983.

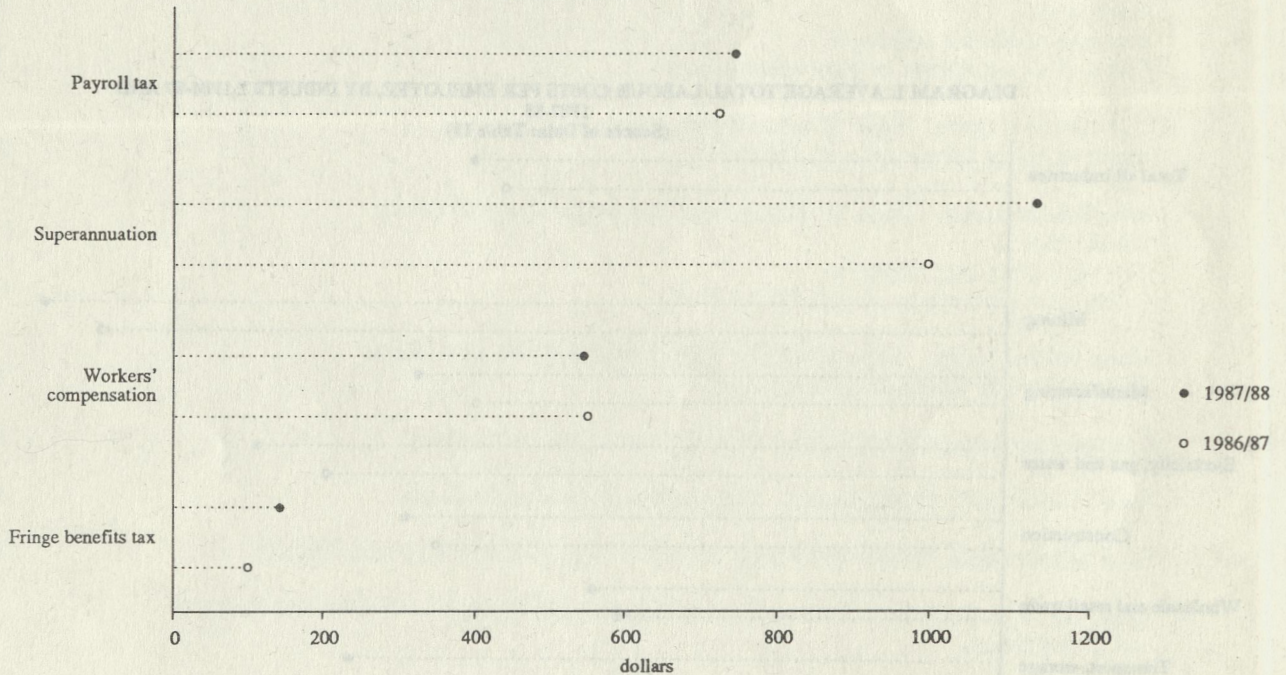
DIAGRAM 1. AVERAGE TOTAL LABOUR COSTS PER EMPLOYEE, BY INDUSTRY, 1986-87 AND 1987-88
(Source of Data: Table 11)



Movements in components of other labour costs

On an average costs per employee basis, the component which showed the largest increase in percentage terms between 1986-87 and 1987-88 was fringe benefits tax. Fringe benefits tax increased from \$100 per employee in 1986-87 to \$143 in 1987-88, an increase of 43.0 per cent. However, the 1986-87 estimate of fringe benefits tax represents only three quarters of the year, while the 1987-88 estimate represents the full year (See Appendix A). The next highest increase was reported in superannuation costs which rose by over 13.5 per cent, up \$134 from \$996 per employee in 1986-87 to \$1,130 in 1987-88. Workers' compensation costs fell slightly from \$552 per employee in 1986-87 to \$547 in 1987-88.

DIAGRAM 2. AVERAGE OTHER LABOUR COSTS PER EMPLOYEE, 1986-87 AND 1987-88
(Source of Data: Table 2)

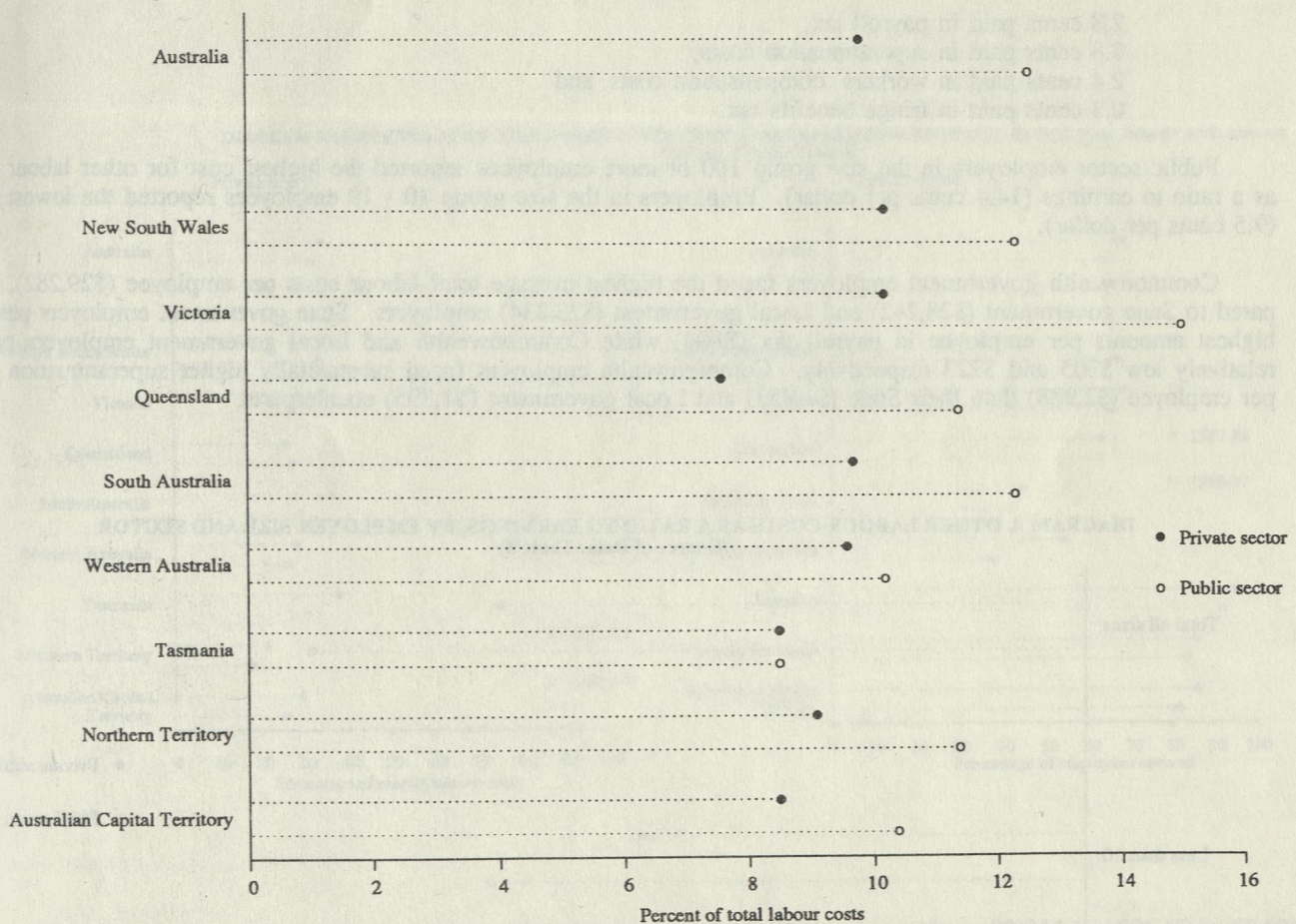


Other labour costs as a percentage of total labour costs

For the 1987-88 year other labour costs as a percentage of total labour costs were 10.7 per cent at the Australia level, with average rates of 9.8 per cent in the private sector and 12.5 per cent in the public sector. Of the private sector employers, those in NSW and Victoria (both 10.2 per cent) reported the highest levels while employers in Queensland (7.6 per cent), Tasmania and the Australian Capital Territory (both 8.5 per cent) reported the lowest levels of other labour costs as a percentage of total labour costs.

In the public sector Victorian employers reported the highest levels of other labour costs as a percentage of total labour costs (15 per cent), while Tasmanian employers (8.5 per cent) reported the lowest such costs.

DIAGRAM 3. OTHER LABOUR COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS, BY STATE AND SECTOR
(Source of Data: Table 3)



Components of labour costs

For every dollar private sector employers paid to employees in earnings in 1987-88, an additional 10.8 cents were paid as other labour costs. This 10.8 cents comprised:

- 3.8 cents paid in payroll tax,
- 3.5 cents paid in superannuation costs,
- 2.6 cents paid in workers' compensation costs, and
- 0.9 cents paid in fringe benefits tax.

Private sector employers with 100 or more employees paid out 12.2 cents in other labour costs for each dollar spent on earnings, while employers in the group 10 - 19 employees reported the lowest costs (7.7 cents per dollar).

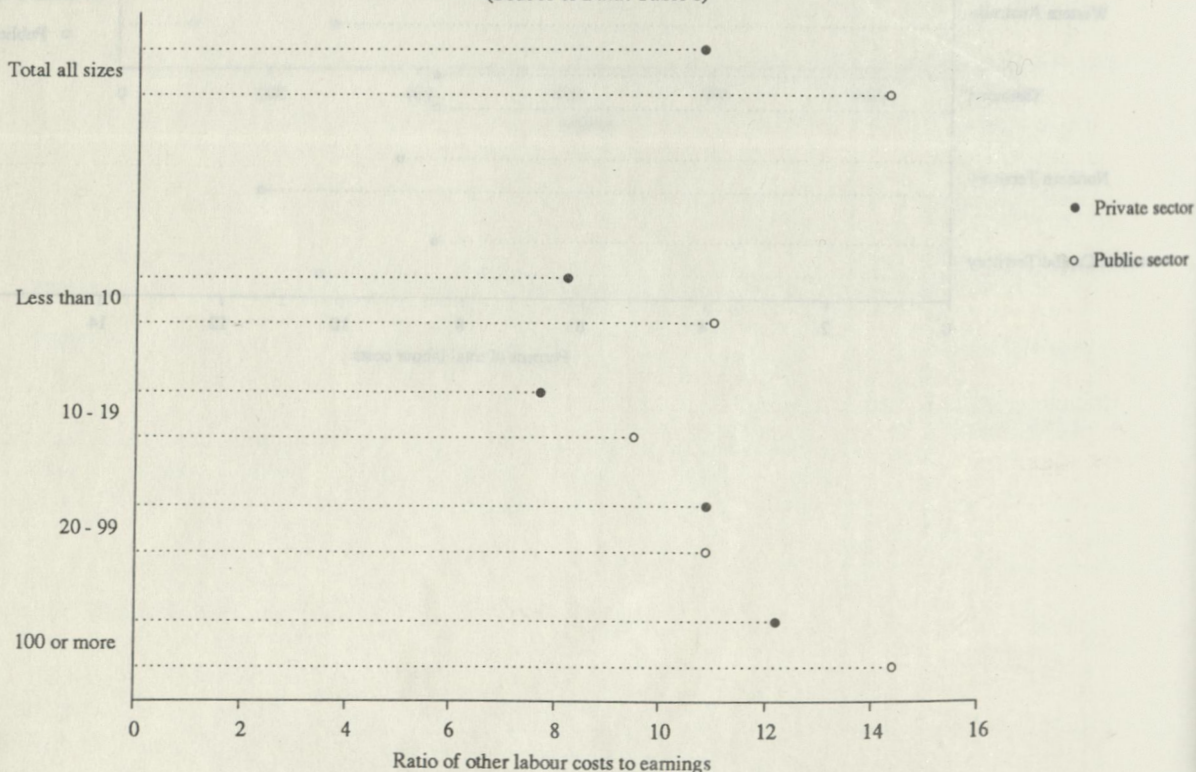
For every dollar public sector employers paid to employees in earnings in 1987-88, an additional 14.3 cents were paid as other labour costs. This 14.3 cents comprised:

- 2.8 cents paid in payroll tax,
- 8.8 cents paid in superannuation costs,
- 2.4 cents paid in workers' compensation costs, and
- 0.3 cents paid in fringe benefits tax.

Public sector employers in the size group 100 or more employees reported the highest cost for other labour costs as a ratio to earnings (14.4 cents per dollar). Employers in the size group 10 - 19 employees reported the lowest costs (9.5 cents per dollar).

Commonwealth government employers faced the highest average total labour costs per employee (\$29,282), compared to State government (\$28,242) and Local government (\$23,234) employers. State government employers paid the highest amounts per employee in payroll tax (\$884) while Commonwealth and Local government employers paid a relatively low \$305 and \$223 respectively. Commonwealth employers faced substantially higher superannuation costs per employee (\$2,988) than their State (\$1,953) and Local government (\$1,395) counterparts.

DIAGRAM 4. OTHER LABOUR COSTS AS A RATIO TO EARNINGS, BY EMPLOYER SIZE AND SECTOR
(Source of Data: Table 8)



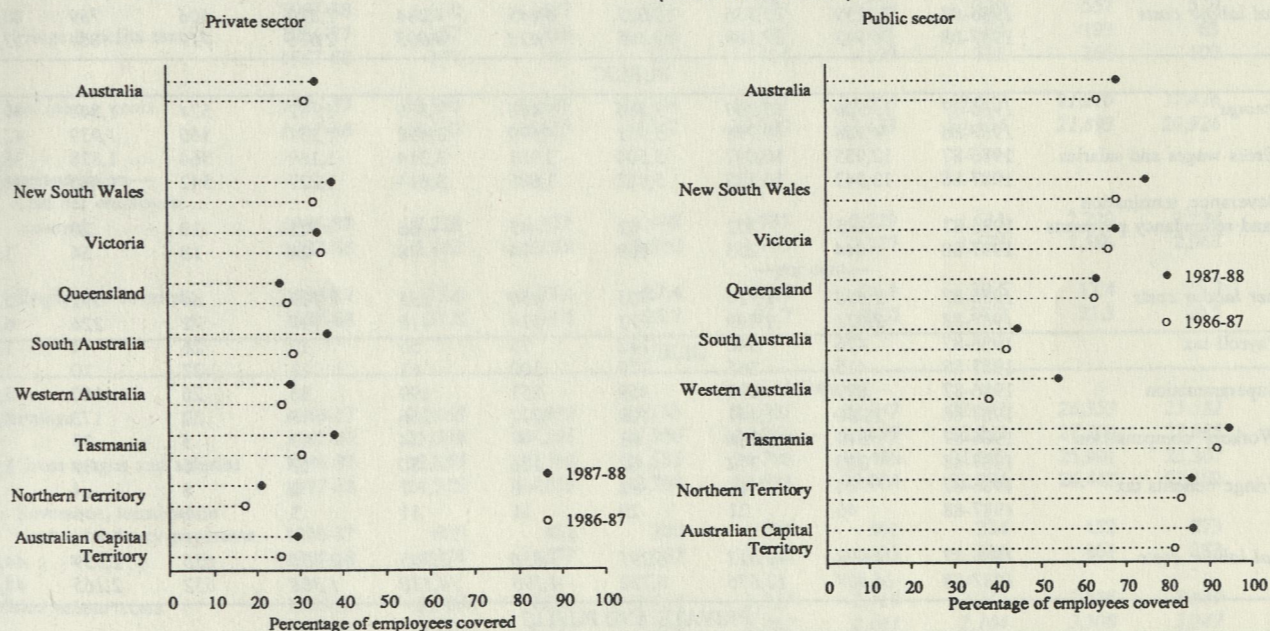
Superannuation

Overall, the percentage of employees covered by superannuation rose from 41.6 per cent in 1986-87 to 44.0 per cent in 1987-88, with the private sector rate of coverage reaching 34.1 per cent while public sector coverage grew to 68.0 per cent.

In the private sector, the biggest increases occurred in South Australia (up 7.9 percentage points to 36.7 per cent) and Tasmania (up 7.7 percentage points to 38.2 per cent), while slight falls were recorded in Queensland (down 1.7 percentage points to 25.7 per cent) and Victoria (down 0.9 percentage points to 34.5 per cent).

The biggest increases in coverage rates in the public sector were in Western Australia (up 15.8 percentage points to 54.0 per cent) and New South Wales (up 6.9 percentage points to 75 per cent), while Queensland (up 0.4 percentage points to 63.2 per cent) recorded the smallest growth in coverage rates. Tasmania (94.8 per cent), the Australian Capital Territory (86.2 per cent) and the Northern Territory (85.8 per cent) remained the states with the highest percentage of employees covered by superannuation in the public sector.

DIAGRAM 5. PERCENTAGE OF EMPLOYEES COVERED BY SUPERANNUATION BY STATE, BY SECTOR, 1986-87 AND 1987-88
(Source of Data: Table 2)



In the private sector, average superannuation costs per employee covered rose from \$2,044 in 1986-87 to \$2,070 in 1987-88, a rise of 1.3 per cent. Public sector costs rose by 14.3 per cent from \$2,785 in 1986-87 to \$3,182 in 1987-88. However, for reasons explained in the glossary (see Superannuation page 25), private and public sector costs are not directly comparable.

TABLE 1. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, STATES AND SECTOR
Total Costs (\$ million)

Type of labour cost		NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Australia
PRIVATE										
Earnings	1986-87	28,796	19,225	9,255	5,820	6,606	1,722	552	718	72,694
	1987-88	33,170	24,416	9,697	6,703	7,238	1,908	654	809	84,596
Gross wages and salaries	1986-87	28,245	18,867	9,092	5,737	6,471	1,697	540	710	71,360
	1987-88	32,253	23,902	9,486	6,612	7,077	1,871	641	796	82,638
Severance, termination and redundancy payments	1986-87	550	358	163	83	135	24	12	8	1,334
	1987-88	917	514	212	91	161	37	13	13	1,958
Other labour costs	1986-87	3,463	2,110	770	625	678	148	54	71	7,919
	1987-88	3,773	2,771	798	720	765	178	65	75	9,146
Payroll tax	1986-87	1,207	829	289	177	238	58	18	18	2,834
	1987-88	1,338	1,031	290	205	258	67	20	22	3,230
Superannuation	1986-87	1,068	667	284	191	201	49	11	26	2,497
	1987-88	1,226	887	280	233	235	65	18	26	2,969
Workers' compensation	1986-87	964	496	152	231	190	34	19	24	2,109
	1987-88	914	625	169	242	203	33	18	22	2,227
Fringe benefits tax	1986-87	224	118	45	27	49	6	5	3	479
	1987-88	295	229	59	41	70	12	9	4	719
Total labour costs	1986-87	32,259	21,336	10,025	6,445	7,284	1,870	606	789	80,613
	1987-88	36,943	27,188	10,495	7,423	8,003	2,086	719	884	93,741
PUBLIC										
Earnings	1986-87	13,300	10,300	5,586	3,406	3,370	1,182	574	1,848	39,566
	1987-88	14,386	10,778	5,981	3,679	3,692	1,251	560	1,939	42,266
Gross wages and salaries	1986-87	12,955	10,097	5,504	3,361	3,314	1,169	564	1,828	38,794
	1987-88	13,942	10,525	5,812	3,605	3,614	1,227	542	1,885	41,153
Severance, termination and redundancy payments	1986-87	345	202	82	45	56	13	10	20	772
	1987-88	444	253	169	74	78	24	18	54	1,113
Other labour costs	1986-87	1,698	1,714	705	450	335	119	64	191	5,275
	1987-88	2,021	1,899	771	514	418	117	72	226	6,037
Payroll tax	1986-87	476	340	172	95	56	17	26	4	1,186
	1987-88	415	365	179	100	61	18	22	10	1,170
Superannuation	1986-87	879	999	459	251	199	83	25	150	3,045
	1987-88	1,250	1,141	509	277	266	78	32	173	3,724
Workers' compensation	1986-87	319	356	63	97	74	17	5	33	964
	1987-88	310	372	62	126	80	19	6	39	1,013
Fringe benefits tax	1986-87	24	18	12	6	7	2	8	4	81
	1987-88	46	21	20	11	11	3	11	4	129
Total labour costs	1986-87	14,998	12,013	6,291	3,856	3,705	1,301	638	2,039	44,841
	1987-88	16,407	12,676	6,752	4,193	4,110	1,368	632	2,165	48,302
PRIVATE AND PUBLIC										
Earnings	1986-87	42,096	29,525	14,841	9,226	9,976	2,903	1,126	2,566	112,260
	1987-88	47,556	35,194	15,679	10,382	10,930	3,159	1,214	2,748	126,861
Gross wages and salaries	1986-87	41,200	28,965	14,596	9,098	9,785	2,867	1,104	2,538	110,153
	1987-88	46,195	34,427	15,298	10,217	10,691	3,099	1,183	2,681	123,791
Severance, termination and redundancy payments	1986-87	896	560	245	128	191	37	22	28	2,106
	1987-88	1,360	767	381	165	239	61	30	68	3,071
Other labour costs	1986-87	5,161	3,824	1,475	1,075	1,012	267	118	262	13,194
	1987-88	5,795	4,670	1,568	1,234	1,184	294	137	300	15,182
Payroll tax	1986-87	1,683	1,169	461	272	293	76	44	22	4,019
	1987-88	1,753	1,395	469	305	318	85	43	32	4,401
Superannuation	1986-87	1,947	1,666	743	442	400	132	36	176	5,542
	1987-88	2,476	2,027	789	509	501	143	50	198	6,694
Workers' compensation	1986-87	1,282	852	215	328	263	51	25	57	3,073
	1987-88	1,224	997	230	368	283	52	24	61	3,240
Fringe benefits tax	1986-87	248	137	56	33	56	8	13	7	559
	1987-88	341	250	79	52	81	15	20	9	848
Total labour costs	1986-87	47,256	33,349	16,316	10,301	10,989	3,170	1,244	2,828	125,454
	1987-88	53,350	39,864	17,247	11,616	12,113	3,454	1,351	3,049	142,043

TABLE 2. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, STATES AND SECTOR
Average Costs Per Employee

Type of labour cost		NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Australia
PRIVATE										
—dollars—										
Earnings	1986-87	20,170	18,877	17,328	17,041	19,096	17,205	19,386	15,847	18,923
	1987-88	22,116	19,268	17,613	18,945	20,468	18,758	19,906	19,158	20,133
Gross wages and salaries	1986-87	19,785	18,526	17,022	16,800	18,706	16,963	18,955	15,662	18,576
	1987-88	21,505	18,862	17,228	18,687	20,013	18,391	19,522	18,844	19,667
Severance, termination and redundancy payments	1986-87	386	352	306	242	390	242	432	185	347
	1987-88	611	406	384	258	455	366	385	314	466
Other labour costs	1986-87	2,426	2,072	1,441	1,830	1,959	1,482	1,884	1,569	2,061
	1987-88	2,516	2,187	1,449	2,035	2,165	1,746	1,987	1,768	2,177
Payroll tax	1986-87	846	814	541	517	687	584	624	396	738
	1987-88	892	813	527	578	728	660	614	528	769
Superannuation	1986-87	748	655	532	558	582	492	398	574	650
	1987-88	817	700	509	657	665	639	550	609	707
Workers' compensation	1986-87	675	487	284	675	549	342	669	536	549
	1987-88	610	493	306	684	573	329	557	529	530
Fringe benefits tax	1986-87	157	116	84	80	142	64	193	63	125
	1987-88	197	181	107	116	199	118	266	102	171
Total labour costs	1986-87	22,596	20,949	18,769	18,872	21,056	18,687	21,270	17,416	20,985
	1987-88	24,632	21,455	19,062	20,980	22,633	20,504	21,893	20,926	22,310
Superannuation—Cost per employee covered	1986-87	2,229	1,851	1,943	1,937	2,229	1,611	2,290	2,234	2,044
	1987-88	2,162	2,019	1,980	1,793	2,377	1,672	2,586	2,063	2,070
—per cent—										
Employees covered	1986-87	33.6	35.4	27.4	28.8	26.1	30.5	17.4	25.7	31.8
	1987-88	37.8	34.5	25.7	36.7	28.0	38.2	21.3	29.5	34.1
PUBLIC										
—dollars—										
Earnings	1986-87	23,468	23,020	21,905	22,091	21,847	22,041	26,353	25,581	22,933
	1987-88	25,089	24,595	23,366	24,066	23,499	23,212	27,309	27,885	24,552
Gross wages and salaries	1986-87	22,859	22,568	21,585	21,796	21,486	21,807	25,901	25,307	22,486
	1987-88	24,315	24,019	22,704	23,583	23,004	22,776	26,448	27,102	23,905
Severance, termination and redundancy payments	1986-87	609	452	320	295	361	234	452	273	448
	1987-88	774	577	662	482	495	436	861	783	646
Other labour costs	1986-87	2,996	3,830	2,766	2,917	2,169	2,216	2,936	2,649	3,058
	1987-88	3,525	4,333	3,010	3,362	2,661	2,164	3,500	3,247	3,507
Payroll tax	1986-87	840	760	673	617	360	322	1,191	59	687
	1987-88	724	833	701	654	387	327	1,090	139	680
Superannuation	1986-87	1,551	2,233	1,799	1,631	1,289	1,551	1,143	2,076	1,765
	1987-88	2,179	2,603	1,988	1,810	1,695	1,438	1,561	2,483	2,163
Workers' compensation	1986-87	562	796	248	630	477	309	251	454	559
	1987-88	540	849	241	826	509	344	290	561	589
Fringe benefits tax	1986-87	42	41	45	39	43	35	352	61	47
	1987-88	81	48	80	72	71	56	558	63	75
Total labour costs	1986-87	26,464	26,850	24,670	25,008	24,017	24,257	29,290	28,230	25,991
	1987-88	28,614	28,928	26,376	27,428	26,160	25,376	30,809	31,132	28,058
Superannuation—Cost per employee covered	1986-87	2,277	3,373	2,867	3,864	3,373	1,668	1,371	2,534	2,785
	1987-88	2,905	3,842	3,147	4,052	3,136	1,518	1,820	2,881	3,182
—per cent—										
Employees covered	1986-87	68.1	66.2	62.8	42.2	38.2	92.9	83.4	81.9	63.4
	1987-88	75.0	67.8	63.2	44.7	54.0	94.8	85.8	86.2	68.0

TABLE 2. TOTAL LABOUR COSTS : TYPE OF LABOUR COST, STATES AND SECTOR—*continued*
Average Costs Per Employee

Type of labour cost		NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Australia
PRIVATE AND PUBLIC										
—dollars—										
Earnings	1986-87	21,108	20,142	18,807	18,612	19,945	18,892	22,406	21,829	20,166
	1987-88	22,938	20,637	19,439	20,490	21,400	20,300	22,751	24,587	21,417
Gross wages and salaries	1986-87	20,659	19,759	18,497	18,354	19,564	18,653	21,966	21,589	19,788
	1987-88	22,282	20,187	18,966	20,164	20,933	19,910	22,183	23,981	20,899
Severance, termination and redundancy payments	1986-87	449	382	310	258	381	239	441	239	378
	1987-88	656	450	472	326	467	390	568	606	518
Other labour costs	1986-87	2,588	2,609	1,869	2,169	2,024	1,738	2,340	2,233	2,370
	1987-88	2,795	2,738	1,945	2,435	2,318	1,891	2,568	2,688	2,563
Payroll tax	1986-87	844	797	584	548	586	492	870	189	722
	1987-88	846	818	582	601	624	545	797	286	743
Superannuation	1986-87	976	1,137	941	892	800	861	721	1,497	996
	1987-88	1,194	1,189	979	1,005	981	916	938	1,775	1,130
Workers' compensation	1986-87	643	581	273	661	527	330	488	485	552
	1987-88	590	585	286	727	553	334	454	549	547
Fringe benefits tax	1986-87	124	93	71	67	111	54	262	62	100
	1987-88	165	147	98	102	159	96	378	78	143
Total labour costs	1986-87	23,695	22,750	20,676	20,780	21,969	20,630	24,746	24,062	22,536
	1987-88	25,734	23,375	21,383	22,925	23,718	22,191	25,319	27,275	23,980
Superannuation— Cost per employee covered	1986-87	2,250	2,537	2,426	2,704	2,681	1,647	1,568	2,485	2,394
	1987-88	2,483	2,756	2,602	2,573	2,728	1,584	2,037	2,740	2,570
—per cent—										
Employees covered	1986-87	43.4	44.8	38.8	33.0	29.8	52.3	46.0	60.2	41.6
	1987-88	48.1	43.1	37.6	39.1	36.0	57.8	46.1	64.8	44.0

TABLE 3. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, STATES AND SECTOR
Costs as a Percentage of Total Labour Costs (per cent)

Type of labour cost		NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Australia
PRIVATE										
Earnings	1986-87	89.3	90.1	92.3	90.3	90.7	92.1	91.1	91.0	90.2
	1987-88	89.8	89.8	92.4	90.3	90.4	91.5	90.9	91.6	90.2
Gross wages and salaries	1986-87	87.6	88.4	90.7	89.0	88.8	90.8	89.1	89.9	88.5
	1987-88	87.3	87.9	90.4	89.1	88.4	89.7	89.2	90.1	88.2
Severance, termination and redundancy payments	1986-87	1.7	1.7	1.6	1.3	1.9	1.3	2.0	1.1	1.7
	1987-88	2.5	1.9	2.0	1.2	2.0	1.8	1.8	1.5	2.1
Other labour costs	1986-87	10.7	9.9	7.7	9.7	9.3	7.9	8.9	9.0	9.8
	1987-88	10.2	10.2	7.6	9.7	9.6	8.5	9.1	8.5	9.8
Payroll tax	1986-87	3.7	3.9	2.9	2.7	3.3	3.1	2.9	2.3	3.5
	1987-88	3.6	3.8	2.8	2.8	3.2	3.2	2.8	2.5	3.5
Superannuation	1986-87	3.3	3.1	2.8	3.0	2.8	2.6	1.9	3.3	3.1
	1987-88	3.3	3.3	2.7	3.1	2.9	3.1	2.5	2.9	3.2
Workers' compensation	1986-87	3.0	2.3	1.5	3.6	2.6	1.8	3.1	3.1	2.6
	1987-88	2.5	2.3	1.6	3.3	2.5	1.6	2.5	2.5	2.4
Fringe benefits tax	1986-87	0.7	0.6	0.5	0.4	0.7	0.3	0.9	0.4	0.6
	1987-88	0.8	0.8	0.6	0.6	0.9	0.6	1.2	0.5	0.8
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
PUBLIC										
Earnings	1986-87	88.7	85.7	88.8	88.3	91.0	90.9	90.0	90.6	88.2
	1987-88	87.7	85.0	88.6	87.7	89.8	91.5	88.6	89.6	87.5
Gross wages and salaries	1986-87	86.4	84.1	87.5	87.2	89.5	89.9	88.4	89.7	86.5
	1987-88	85.0	83.0	86.1	86.0	87.9	89.8	85.8	87.1	85.2
Severance, termination and redundancy payments	1986-87	2.3	1.7	1.3	1.2	1.5	1.0	1.5	1.0	1.7
	1987-88	2.7	2.0	2.5	1.8	1.9	1.7	2.8	2.5	2.3
Other labour costs	1986-87	11.3	14.3	11.2	11.7	9.0	9.1	10.0	9.4	11.8
	1987-88	12.3	15.0	11.4	12.3	10.2	8.5	11.4	10.4	12.5
Payroll tax	1986-87	3.2	2.8	2.7	2.5	1.5	1.3	4.1	0.2	2.6
	1987-88	2.5	2.9	2.7	2.4	1.5	1.3	3.5	0.5	2.4
Superannuation	1986-87	5.9	8.3	7.3	6.5	5.4	6.4	3.9	7.4	6.8
	1987-88	7.6	9.0	7.5	6.6	6.5	5.7	5.1	8.0	7.7
Workers' compensation	1986-87	2.1	3.0	1.0	2.5	2.0	1.3	0.9	1.6	2.2
	1987-88	1.9	2.9	0.9	3.0	1.9	1.4	0.9	1.8	2.1
Fringe benefits tax	1986-87	0.2	0.2	0.2	0.2	0.2	0.2	1.2	0.2	0.2
	1987-88	0.3	0.2	0.3	0.3	0.3	0.2	1.8	0.2	0.3
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
PRIVATE AND PUBLIC										
Earnings	1986-87	89.1	88.5	91.0	89.6	90.8	91.6	90.5	90.7	89.5
	1987-88	89.1	88.3	90.9	89.4	90.2	91.5	89.9	90.1	89.3
Gross wages and salaries	1986-87	87.2	86.9	89.5	88.3	89.1	90.4	88.8	89.7	87.8
	1987-88	86.6	86.4	88.7	88.0	88.3	89.7	87.6	87.9	87.1
Severance, termination and redundancy payments	1986-87	1.9	1.7	1.5	1.2	1.7	1.2	1.8	1.0	1.7
	1987-88	2.6	1.9	2.2	1.4	2.0	1.8	2.2	2.2	2.2
Other labour costs	1986-87	10.9	11.5	9.0	10.4	9.2	8.4	9.5	9.3	10.5
	1987-88	10.9	11.7	9.1	10.6	9.8	8.5	10.1	9.9	10.7
Payroll tax	1986-87	3.6	3.5	2.8	2.6	2.7	2.4	3.5	0.8	3.2
	1987-88	3.3	3.5	2.7	2.6	2.6	2.5	3.2	1.1	3.1
Superannuation	1986-87	4.1	5.0	4.6	4.3	3.6	4.2	2.9	6.2	4.4
	1987-88	4.6	5.1	4.6	4.4	4.1	4.1	3.7	6.5	4.7
Workers' compensation	1986-87	2.7	2.6	1.3	3.2	2.4	1.6	2.0	2.0	2.5
	1987-88	2.3	2.5	1.3	3.2	2.3	1.5	1.8	2.0	2.3
Fringe benefits tax	1986-87	0.5	0.4	0.4	0.3	0.5	0.3	1.1	0.3	0.5
	1987-88	0.6	0.6	0.5	0.5	0.7	0.4	1.5	0.3	0.6
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE 4. OTHER LABOUR COSTS: TYPE OF LABOUR COST, STATES AND SECTOR
Ratio of Other Labour Costs to Earnings (per cent)

Type of labour cost		NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Australia
PRIVATE										
Payroll tax	1986-87	4.2	4.3	3.1	3.0	3.6	3.4	3.2	2.5	3.9
	1987-88	4.0	4.2	3.0	3.1	3.6	3.5	3.1	2.8	3.8
Superannuation	1986-87	3.7	3.5	3.1	3.3	3.1	2.9	2.1	3.6	3.4
	1987-88	3.7	3.6	2.9	3.5	3.3	3.4	2.8	3.2	3.5
Workers' compensation	1986-87	3.4	2.6	1.6	4.0	2.9	2.0	3.5	3.4	2.9
	1987-88	2.8	2.6	1.7	3.6	2.8	1.8	2.8	2.8	2.6
Fringe benefits tax	1986-87	0.8	0.6	0.5	0.5	0.7	0.4	1.0	0.4	0.7
	1987-88	0.9	0.9	0.6	0.6	1.0	0.6	1.3	0.5	0.9
Other labour costs	1986-87	12.0	11.0	8.3	10.7	10.3	8.6	9.7	9.9	10.9
	1987-88	11.4	11.4	8.2	10.7	10.6	9.3	10.0	9.2	10.8
PUBLIC										
Payroll tax	1986-87	3.6	3.3	3.1	2.8	1.7	1.5	4.5	0.2	3.0
	1987-88	2.9	3.4	3.0	2.7	1.7	1.4	4.0	0.5	2.8
Superannuation	1986-87	6.6	9.7	8.2	7.4	5.9	7.0	4.3	8.1	7.7
	1987-88	8.7	10.6	8.5	7.5	7.2	6.2	5.7	8.9	8.8
Workers' compensation	1986-87	2.4	3.5	1.1	2.9	2.2	1.4	1.0	1.8	2.4
	1987-88	2.2	3.5	1.0	3.4	2.2	1.5	1.1	2.0	2.4
Fringe benefits tax	1986-87	0.2	0.2	0.2	0.2	0.2	0.2	1.3	0.2	0.2
	1987-88	0.3	0.2	0.3	0.3	0.3	0.2	2.0	0.2	0.3
Other labour costs	1986-87	12.8	16.6	12.6	13.2	9.9	10.1	11.1	10.4	13.3
	1987-88	14.1	17.6	12.9	14.0	11.3	9.3	12.8	11.6	14.3
PRIVATE AND PUBLIC										
Payroll tax	1986-87	4.0	4.0	3.1	3.0	2.9	2.6	3.9	0.9	3.6
	1987-88	3.7	4.0	3.0	2.9	2.9	2.7	3.5	1.2	3.5
Superannuation	1986-87	4.6	5.6	5.0	4.8	4.0	4.6	3.2	6.9	4.9
	1987-88	5.2	5.8	5.0	4.9	4.6	4.5	4.1	7.2	5.3
Workers' compensation	1986-87	3.1	2.9	1.5	3.6	2.6	1.8	2.2	2.2	2.7
	1987-88	2.6	2.8	1.5	3.6	2.6	1.6	2.0	2.2	2.6
Fringe benefits tax	1986-87	0.6	0.5	0.4	0.4	0.6	0.3	1.2	0.3	0.5
	1987-88	0.7	0.7	0.5	0.5	0.7	0.5	1.7	0.3	0.7
Other labour costs	1986-87	12.3	13.0	9.9	11.7	10.2	9.2	10.4	10.2	11.8
	1987-88	12.2	13.3	10.0	11.9	10.8	9.3	11.3	10.9	12.0

TABLE 5. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Total Costs: (\$ million)

Type of labour cost		Less than 10 employees	10-19 employees	20-99 employees	100 or more employees	Total
PRIVATE						
Earnings	1986-87	12,900	5,994	16,683	37,117	72,694
	1987-88	14,905	7,550	18,781	43,359	84,596
Gross wages and salaries	1986-87	12,811	5,913	16,386	36,249	71,360
	1987-88	14,780	7,399	18,432	42,028	82,638
Severance, termination and redundancy payments	1986-87	89	81	297	867	1,334
	1987-88	126	151	350	1,331	1,958
Other labour costs	1986-87	987	510	1,765	4,658	7,919
	1987-88	1,227	584	2,044	5,290	9,146
Payroll tax	1986-87	53	98	735	1,947	2,834
	1987-88	68	109	801	2,253	3,230
Superannuation	1986-87	555	204	462	1,277	2,497
	1987-88	685	237	612	1,436	2,969
Workers' compensation	1986-87	312	177	459	1,162	2,109
	1987-88	353	193	466	1,215	2,227
Fringe benefits tax	1986-87	66	32	109	272	479
	1987-88	121	46	165	387	719
Total labour costs	1986-87	13,886	6,504	18,448	41,774	80,613
	1987-88	16,133	8,134	20,825	48,649	93,741
PUBLIC						
Earnings	1986-87	87	64	1,108	38,307	39,566
	1987-88	79	96	1,086	41,005	42,266
Gross wages and salaries	1986-87	86	63	1,090	37,554	38,794
	1987-88	78	92	1,060	39,923	41,153
Severance, termination and redundancy payments	1986-87	1	*1	17	753	772
	1987-88	*2	*4	26	1,082	1,113
Other labour costs	1986-87	8	8	121	5,138	5,275
	1987-88	*9	9	118	5,901	6,037
Payroll tax	1986-87	*1	1	11	1,173	1,186
	1987-88	*1	*1	14	1,155	1,170
Superannuation	1986-87	5	*6	81	2,954	3,045
	1987-88	*6	*6	76	3,637	3,724
Workers' compensation	1986-87	2	1	27	934	964
	1987-88	1	2	24	986	1,013
Fringe benefits tax	1986-87	*—	*—	2	78	81
	1987-88	*1	*—	4	124	129
Total labour costs	1986-87	95	72	1,229	43,446	44,841
	1987-88	88	105	1,204	46,905	48,302
PRIVATE AND PUBLIC						
Earnings	1986-87	12,987	6,058	17,791	75,424	112,260
	1987-88	14,984	7,646	19,867	84,364	126,861
Gross wages and salaries	1986-87	12,897	5,976	17,476	73,804	110,153
	1987-88	14,857	7,491	19,492	81,950	123,791
Severance, termination and redundancy payments	1986-87	90	81	315	1,620	2,106
	1987-88	127	155	375	2,413	3,071
Other labour costs	1986-87	994	518	1,886	9,796	13,194
	1987-88	1,236	593	2,162	11,191	15,182
Payroll tax	1986-87	54	99	747	3,120	4,019
	1987-88	69	110	815	3,407	4,401
Superannuation	1986-87	560	209	542	4,230	5,542
	1987-88	691	243	688	5,072	6,694
Workers' compensation	1986-87	314	178	485	2,096	3,073
	1987-88	355	194	490	2,200	3,240
Fringe benefits tax	1986-87	66	32	112	350	559
	1987-88	122	46	169	511	848
Total labour costs	1986-87	13,981	6,576	19,677	85,220	125,454
	1987-88	16,221	8,239	22,029	95,555	142,043

TABLE 6. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Average Costs Per Employee

Type of labour cost		Less than 10 employees	10-19 employees	20-99 employees	100 or more employees	Total
PRIVATE						
—dollars—						
Earnings	1986-87	15,366	18,056	18,717	20,868	18,923
	1987-88	16,771	17,213	21,770	21,553	20,133
Gross wages and salaries	1986-87	15,260	17,813	18,383	20,380	18,576
	1987-88	16,630	16,868	21,364	20,891	19,667
Severance, termination and redundancy payments	1986-87	106	243	334	488	347
	1987-88	141	344	405	662	466
Other labour costs	1986-87	1,175	1,536	1,980	2,619	2,061
	1987-88	1,381	1,332	2,369	2,630	2,177
Payroll tax	1986-87	63	295	825	1,095	738
	1987-88	77	248	928	1,120	769
Superannuation	1986-87	662	614	518	718	650
	1987-88	770	540	710	714	707
Workers' compensation	1986-87	372	533	515	653	549
	1987-88	398	439	541	604	530
Fringe benefits tax	1986-87	79	95	122	153	125
	1987-88	136	105	191	193	171
Total labour costs	1986-87	16,541	19,593	20,697	23,486	20,985
	1987-88	18,152	18,545	24,139	24,183	22,310
Superannuation— Cost per employee covered	1986-87	3,947	2,835	2,054	1,628	2,044
	1987-88	4,284	3,574	2,186	1,548	2,070
—per cent—						
Employees covered	1986-87	16.8	21.7	25.2	44.1	31.8
	1987-88	17.9	15.1	32.5	46.1	34.1
PUBLIC						
—dollars—						
Earnings	1986-87	21,578	18,649	19,687	23,055	22,933
	1987-88	22,949	19,332	21,272	24,671	24,552
Gross wages and salaries	1986-87	21,254	18,502	19,377	22,602	22,486
	1987-88	22,454	18,561	20,770	24,021	23,905
Severance, termination and redundancy payments	1986-87	324	*147	310	453	448
	1987-88	495	*769	501	651	646
Other labour costs	1986-87	1,971	2,342	2,149	3,093	3,058
	1987-88	*2,520	1,844	2,308	3,550	3,507
Payroll tax	1986-87	*142	276	201	706	687
	1987-88	*229	*164	272	695	680
Superannuation	1986-87	1,229	1,653	1,432	1,778	1,765
	1987-88	*1,718	*1,218	1,481	2,188	2,163
Workers' compensation	1986-87	490	365	472	562	559
	1987-88	399	390	468	593	589
Fringe benefits tax	1986-87	*109	*48	43	47	47
	1987-88	*174	*72	86	74	75
Total labour costs	1986-87	23,550	20,991	21,836	26,148	25,991
	1987-88	25,468	21,176	23,580	28,222	28,058
Superannuation— Cost per employee covered	1986-87	2,290	3,027	2,720	2,788	2,785
	1987-88	2,335	3,146	2,594	3,199	3,182
—per cent—						
Employees covered	1986-87	53.7	54.6	52.6	63.8	63.4
	1987-88	*73.6	38.7	57.1	68.4	68.0

TABLE 6. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR—continued
Average Costs Per Employee

Type of labour cost		Less than 10 employees	10-19 employees	20-99 employees	100 or more employees	Total
PRIVATE AND PUBLIC						
—dollars—						
Earnings	1986-87	15,396	18,062	18,774	21,924	20,166
	1987-88	16,795	17,236	21,742	22,964	21,417
Gross wages and salaries	1986-87	15,289	17,820	18,442	21,453	19,788
	1987-88	16,652	16,887	21,331	22,307	20,899
Severance, termination and redundancy payments	1986-87	107	242	332	471	378
	1987-88	143	349	411	657	518
Other labour costs	1986-87	1,179	1,545	1,990	2,848	2,370
	1987-88	1,386	1,338	2,366	3,046	2,563
Payroll tax	1986-87	64	294	788	907	722
	1987-88	77	248	891	927	743
Superannuation	1986-87	664	625	572	1,230	996
	1987-88	774	547	753	1,381	1,130
Workers' compensation	1986-87	372	531	512	609	552
	1987-88	398	438	537	599	547
Fringe benefits tax	1986-87	79	95	118	102	100
	1987-88	137	104	185	139	143
Total labour costs	1986-87	16,575	19,607	20,764	24,772	22,536
	1987-88	18,181	18,574	24,107	26,010	23,980
Superannuation— Cost per employee covered	1986-87	3,922	2,840	2,131	2,294	2,394
	1987-88	4,253	3,562	2,224	2,457	2,570
—per cent—						
Employees covered	1986-87	16.9	22.0	26.9	53.6	41.6
	1987-88	18.1	15.4	33.9	56.2	44.0

TABLE 7. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Costs as a Percentage of Total Labour Costs (per cent)

Type of labour cost		Less than 10 employees	10-19 employees	20-99 employees	100 or more employees	Total
PRIVATE						
Earnings	1986-87	92.9	92.2	90.4	88.9	90.2
	1987-88	92.4	92.8	90.2	89.1	90.2
Gross wages and salaries	1986-87	92.3	90.9	88.8	86.8	88.5
	1987-88	91.6	91.0	88.5	86.4	88.2
Severance, termination and redundancy payments	1986-87	0.6	1.2	1.6	2.1	1.7
	1987-88	0.8	1.9	1.7	2.7	2.1
Other labour costs	1986-87	7.1	7.8	9.6	11.2	9.8
	1987-88	7.6	7.2	9.8	10.9	9.8
Payroll tax	1986-87	0.4	1.5	4.0	4.7	3.5
	1987-88	0.4	1.3	3.8	4.6	3.5
Superannuation	1986-87	4.0	3.1	2.5	3.1	3.1
	1987-88	4.2	2.9	2.9	3.0	3.2
Workers' compensation	1986-87	2.3	2.7	2.5	2.8	2.6
	1987-88	2.2	2.4	2.2	2.5	2.4
Fringe benefits tax	1986-87	0.5	0.5	0.6	0.7	0.6
	1987-88	0.8	0.6	0.8	0.8	0.8
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0
PUBLIC						
Earnings	1986-87	91.6	88.8	90.2	88.2	88.2
	1987-88	90.1	91.3	90.2	87.4	87.5
Gross wages and salaries	1986-87	90.3	88.1	88.7	86.4	86.5
	1987-88	88.2	87.7	88.1	85.1	85.2
Severance, termination and redundancy payments	1986-87	1.4	*0.7	1.4	1.7	1.7
	1987-88	1.9	*3.6	2.1	2.3	2.3
Other labour costs	1986-87	8.4	11.2	9.8	11.8	11.8
	1987-88	9.9	8.7	9.8	12.6	12.5
Payroll tax	1986-87	*0.6	1.3	0.9	2.7	2.6
	1987-88	*0.9	0.8	1.2	2.5	2.4
Superannuation	1986-87	5.2	7.9	6.6	6.8	6.8
	1987-88	*6.7	5.8	6.3	7.8	7.7
Workers' compensation	1986-87	2.1	1.7	2.2	2.2	2.2
	1987-88	1.6	1.8	2.0	2.1	2.1
Fringe benefits tax	1986-87	*0.5	*0.2	0.2	0.2	0.2
	1987-88	*0.7	0.3	0.4	0.3	0.3
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0
PRIVATE AND PUBLIC						
Earnings	1986-87	92.9	92.1	90.4	88.5	89.5
	1987-88	92.4	92.8	90.2	88.3	89.3
Gross wages and salaries	1986-87	92.2	90.9	88.8	86.6	87.8
	1987-88	91.6	90.9	88.5	85.8	87.1
Severance, termination and redundancy payments	1986-87	0.6	1.2	1.6	1.9	1.7
	1987-88	0.8	1.9	1.7	2.5	2.2
Other labour costs	1986-87	7.1	7.9	9.6	11.5	10.5
	1987-88	7.6	7.2	9.8	11.7	10.7
Payroll tax	1986-87	0.4	1.5	3.8	3.7	3.2
	1987-88	0.4	1.3	3.7	3.6	3.1
Superannuation	1986-87	4.0	3.2	2.8	5.0	4.4
	1987-88	4.3	3.0	3.1	5.3	4.7
Workers' compensation	1986-87	2.3	2.7	2.5	2.5	2.5
	1987-88	2.2	2.4	2.2	2.3	2.3
Fringe benefits tax	1986-87	0.5	0.5	0.6	0.4	0.5
	1987-88	0.8	0.6	0.8	0.5	0.6
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0

TABLE 8. OTHER LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR
Ratio of Other Labour Costs to Earnings (per cent)

Type of labour cost		Less than 10 employees	10-19 employees	20-99 employees	100 or more employees	Total
PRIVATE						
Payroll tax	1986-87	0.4	1.6	4.4	5.3	3.9
	1987-88	0.5	1.4	4.3	5.2	3.8
Superannuation	1986-87	4.3	3.4	2.8	3.4	3.4
	1987-88	4.6	3.1	3.3	3.3	3.5
Workers' compensation	1986-87	2.4	3.0	2.8	3.1	2.9
	1987-88	2.4	2.6	2.5	2.8	2.6
Fringe benefits tax	1986-87	0.5	0.5	0.7	0.7	0.7
	1987-88	0.8	0.6	0.9	0.9	0.9
Other labour costs	1986-87	7.7	8.5	10.6	12.6	10.9
	1987-88	8.2	7.7	10.9	12.2	10.8
PUBLIC						
Payroll tax	1986-87	*0.7	1.5	1.0	3.1	3.0
	1987-88	*1.0	0.9	1.3	2.8	2.8
Superannuation	1986-87	5.7	8.9	7.3	7.7	7.7
	1987-88	*7.5	6.3	7.0	8.9	8.8
Workers' compensation	1986-87	2.3	2.0	2.4	2.4	2.4
	1987-88	1.7	2.0	2.2	2.4	2.4
Fringe benefits tax	1986-87	*0.5	*0.3	0.2	0.2	0.2
	1987-88	*0.8	0.4	0.4	0.3	0.3
Other labour costs	1986-87	9.1	12.6	10.9	13.4	13.3
	1987-88	*11.0	9.5	10.9	14.4	14.3
PRIVATE AND PUBLIC						
Payroll tax	1986-87	0.4	1.6	4.2	4.1	3.6
	1987-88	0.5	1.4	4.1	4.0	3.5
Superannuation	1986-87	4.3	3.5	3.1	5.6	4.9
	1987-88	4.6	3.2	3.5	6.0	5.3
Workers' compensation	1986-87	2.4	2.9	2.7	2.8	2.7
	1987-88	2.4	2.5	2.5	2.6	2.6
Fringe benefits tax	1986-87	0.5	0.5	0.6	0.5	0.5
	1987-88	0.8	0.6	0.9	0.6	0.7
Other labour costs	1986-87	7.7	8.6	10.6	13.0	11.8
	1987-88	8.3	7.8	10.9	13.3	12.0

TABLE 9. TOTAL LABOUR COSTS, PRIVATE SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a)

Type of labour cost		Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport, storage and communication	Finance, property and business services	Community services	Recreation, personal and other services	Total
TOTAL COSTS (\$ million)											
Earnings	1986-87	2,844	20,916	151	4,445	16,651	3,559	13,363	7,097	3,667	72,694
	1987-88	2,790	23,247	164	5,193	19,082	3,669	15,556	8,974	5,919	84,596
Gross wages and salaries	1986-87	2,751	20,423	149	4,380	16,405	3,501	13,108	7,019	3,622	71,360
	1987-88	2,587	22,625	161	5,100	18,718	3,592	15,144	8,873	5,839	82,638
Severance, termination and redundancy payments	1986-87	92	493	*3	65	246	58	256	77	45	1,334
	1987-88	203	623	4	94	364	77	412	101	80	1,958
Other labour costs	1986-87	420	2,663	22	555	1,569	412	1,558	445	275	7,919
	1987-88	399	2,849	26	675	1,814	404	1,939	591	449	9,146
Payroll tax	1986-87	152	1,007	8	138	577	148	600	92	111	2,834
	1987-88	139	1,115	9	150	649	145	704	124	195	3,230
Superannuation	1986-87	124	666	9	158	491	119	640	233	*57	2,497
	1987-88	114	732	12	226	563	112	830	283	*98	2,969
Workers' compensation	1986-87	110	904	4	229	397	133	138	107	88	2,109
	1987-88	99	876	4	260	428	125	143	160	132	2,227
Fringe benefits tax	1986-87	33	86	*1	*30	104	13	180	14	18	479
	1987-88	48	127	*1	*38	173	22	262	25	24	719
Total labour costs	1986-87	3,264	23,580	173	5,000	18,220	3,971	14,922	7,542	3,942	80,613
	1987-88	3,189	26,097	190	5,868	20,896	4,073	17,494	9,565	6,368	93,741
AVERAGE COSTS PER EMPLOYEE											
—dollars—											
Earnings	1986-87	35,453	20,954	26,075	22,362	15,725	23,224	21,671	16,889	11,849	18,923
	1987-88	37,874	23,386	27,924	23,211	16,734	24,563	24,988	18,767	11,514	20,133
Gross wages and salaries	1986-87	34,303	20,460	25,628	22,035	15,492	22,848	21,256	16,706	11,704	18,576
	1987-88	35,118	22,760	27,302	22,793	16,415	24,047	24,327	18,555	11,358	19,667
Severance, termination and redundancy payments	1986-87	1,149	494	447	326	233	377	414	184	144	347
	1987-88	2,756	626	622	418	320	516	662	212	156	466
Other labour costs	1986-87	5,237	2,668	3,767	2,791	1,481	2,691	2,527	1,059	888	2,061
	1987-88	5,419	2,866	4,329	3,017	1,590	2,704	3,114	1,236	874	2,177
Payroll tax	1986-87	1,898	1,009	1,441	695	545	967	973	218	360	738
	1987-88	1,884	1,121	1,577	672	569	972	1,131	259	380	769
Superannuation	1986-87	1,551	668	1,568	792	464	775	1,038	554	*185	650
	1987-88	1,546	736	1,964	1,012	494	748	1,334	592	*190	707
Workers' compensation	1986-87	1,373	906	623	1,152	374	866	224	254	285	549
	1987-88	1,343	882	599	1,161	376	839	229	334	258	530
Fringe benefits tax	1986-87	415	86	134	*152	98	83	292	32	58	125
	1987-88	646	128	189	*172	152	145	421	52	*46	171
Total labour costs	1986-87	40,690	23,622	29,841	25,152	17,206	25,915	24,198	17,948	12,736	20,985
	1987-88	43,292	26,252	32,253	26,228	18,325	27,267	28,103	20,003	12,387	22,310
—per cent—											
Superannuation—Cost per employee covered	1986-87	2,157	1,496	1,831	1,920	1,962	2,170	2,947	3,061	*1,717	2,044
	1987-88	2,044	1,345	2,177	2,269	2,136	1,836	3,259	3,052	*1,693	2,070
Employees covered	1986-87	71.9	44.6	85.7	41.3	23.6	35.7	35.2	18.1	*10.7	31.8
	1987-88	75.6	54.7	90.2	44.6	23.0	40.8	40.9	19.4	11.2	34.1

(a) Finer level industry statistics are available on request.

TABLE 9. TOTAL LABOUR COSTS, PRIVATE SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a) — continued

Type of labour cost		Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport, storage and communication	Finance, property and business services	Community services	Recreation, personal and other services	Total
COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS (per cent)											
Earnings	1986-87	87.1	88.7	87.4	88.9	91.4	89.6	89.6	94.1	93.0	90.2
	1987-88	87.5	89.1	86.6	88.5	91.3	90.1	88.9	93.8	93.0	90.2
Gross wages and salaries	1986-87	84.3	86.6	85.9	87.6	90.0	88.2	87.8	93.1	91.9	88.5
	1987-88	81.1	86.7	84.7	86.9	89.6	88.2	86.6	92.8	91.7	88.2
Severance, termination and redundancy payments	1986-87	2.8	2.1	1.5	1.3	1.4	1.5	1.7	1.0	1.1	1.7
	1987-88	6.4	2.4	1.9	1.6	1.7	1.9	2.4	1.1	1.3	2.1
Other labour costs	1986-87	12.9	11.3	12.6	11.1	8.6	10.4	10.4	5.9	7.0	9.8
	1987-88	12.5	10.9	13.4	11.5	8.7	9.9	11.1	6.2	7.1	9.8
Payroll tax	1986-87	4.7	4.3	4.8	2.8	3.2	3.7	4.0	1.2	2.8	3.5
	1987-88	4.4	4.3	4.9	2.6	3.1	3.6	4.0	1.3	3.1	3.5
Superannuation	1986-87	3.8	2.8	5.3	3.2	2.7	3.0	4.3	3.1	*1.5	3.1
	1987-88	3.6	2.8	6.1	3.9	2.7	2.7	4.8	3.0	*1.5	3.2
Workers' compensation	1986-87	3.4	3.8	2.1	4.6	2.2	3.3	0.9	1.4	2.2	2.6
	1987-88	3.1	3.4	1.9	4.4	2.1	3.1	0.8	1.7	2.1	2.4
Fringe benefits tax	1986-87	1.0	0.4	0.5	*0.6	0.6	0.3	1.2	0.2	0.5	0.6
	1987-88	1.5	0.5	0.6	0.7	0.8	0.5	1.5	0.3	0.4	0.8
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
RATIO OF OTHER LABOUR COSTS TO EARNINGS (per cent)											
Payroll tax	1986-87	5.4	4.8	5.5	3.1	3.5	4.2	4.5	1.3	3.0	3.9
	1987-88	5.0	4.8	5.7	2.9	3.4	4.0	4.5	1.4	3.3	3.8
Superannuation	1986-87	4.4	3.2	6.0	3.5	3.0	3.3	4.8	3.3	*1.6	3.4
	1987-88	4.1	3.2	7.0	4.4	3.0	3.1	5.3	3.2	*1.7	3.5
Workers' compensation	1986-87	3.9	4.3	2.4	5.2	2.4	3.7	1.0	1.5	2.4	2.9
	1987-88	3.6	3.8	2.2	5.0	2.2	3.4	0.9	1.8	2.2	2.6
Fringe benefits tax	1986-87	1.2	0.4	0.5	*0.7	0.6	0.4	1.4	0.2	0.5	0.7
	1987-88	1.7	0.6	0.7	*0.7	0.9	0.6	1.7	0.3	0.4	0.9
Other labour costs	1986-87	14.8	12.7	14.5	12.5	9.4	11.6	11.7	6.3	7.5	10.9
	1987-88	14.3	12.3	15.5	13.0	9.5	11.0	12.5	6.6	7.6	10.8

(a) Finer level industry statistics are available on request.

TABLE 10. TOTAL LABOUR COSTS, PUBLIC SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a)

Type of labour cost		Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport and storage	Communi- cation	Finance, property and business services	Public administra- tion and defence	Community services	Recreation, personal and other services	Total
TOTAL COSTS (\$ million)													
Earnings	1986-87	240	1,130	3,193	1,075	128	3,788	2,932	2,134	6,964	17,433	560	39,566
	1987-88	255	1,106	3,329	1,242	155	3,949	3,111	2,362	7,323	18,873	555	42,266
Gross wages and salaries	1986-87	237	1,084	3,084	1,062	124	3,706	2,875	2,102	6,830	17,163	525	38,794
	1987-88	245	1,048	3,168	1,208	148	3,787	3,036	2,303	7,143	18,522	543	41,153
Severance, termination and redundancy payments	1986-87	3	46	108	13	3	81	57	32	134	269	25	772
	1987-88	10	58	161	33	7	162	75	59	180	351	17	1,113
Other labour costs	1986-87	50	190	503	159	19	649	536	371	833	1,902	63	5,275
	1987-88	55	255	555	222	22	730	490	459	960	2,227	63	6,037
Payroll tax	1986-87	14	41	171	49	6	184	102	86	522	11	1,186	
	1987-88	14	42	184	51	7	193	122	96	450	11	1,170	
Superannuation	1986-87	21	96	238	73	10	356	454	198	556	1,006	37	3,045
	1987-88	21	164	263	119	10	416	399	247	639	1,407	38	3,724
Workers' compensation	1986-87	15	51	87	35	2	108	74	37	176	365	14	964
	1987-88	19	46	99	48	3	116	80	34	202	354	12	1,013
Fringe benefits tax	1986-87	—	1	7	2	1	10	34	15	9	1	81	
	1987-88	—	2	9	4	1	16	56	23	16	1	129	
Total labour costs	1986-87	290	1,320	3,695	1,234	146	4,437	3,468	2,505	7,797	19,335	613	44,841
	1987-88	310	1,361	3,884	1,464	177	4,679	3,601	2,821	8,283	21,100	622	48,302
AVERAGE COSTS PER EMPLOYEE													
—dollars—													
Earnings	1986-87	34,497	23,118	26,400	23,776	21,458	25,583	22,361	20,006	22,037	22,641	21,568	22,933
	1987-88	36,652	23,823	28,988	25,486	24,100	27,979	24,126	22,201	23,393	24,067	22,984	24,552
Gross wages and salaries	1986-87	34,032	22,180	25,503	23,489	20,904	25,033	21,928	19,705	21,613	22,291	20,592	22,486
	1987-88	35,190	22,576	27,587	24,800	23,019	26,831	23,543	21,646	22,819	23,619	22,306	23,905
Severance, termination and redundancy payments	1986-87	464	938	896	287	554	550	433	301	424	350	976	448
	1987-88	1,461	1,247	1,402	685	1,081	1,148	583	555	574	448	678	646
Other labour costs	1986-87	7,209	3,884	4,156	3,523	3,162	4,386	4,089	3,478	2,635	2,470	2,482	3,058
	1987-88	7,901	5,497	4,829	4,553	3,405	5,170	3,799	4,312	3,067	2,840	2,567	3,507
Payroll tax	1986-87	1,990	836	1,417	1,086	1,012	658	959	271	678	439	687	
	1987-88	2,061	914	1,600	1,041	1,142	713	1,149	306	573	457	680	
Superannuation	1986-87	3,011	1,973	1,967	1,613	1,664	2,403	3,463	1,853	1,760	1,307	1,467	1,765
	1987-88	2,994	3,543	2,287	2,451	1,598	2,946	3,096	2,319	2,043	1,794	1,576	2,163
Workers' compensation	1986-87	2,168	1,047	716	779	363	730	565	344	556	474	536	559
	1987-88	2,791	998	859	986	448	821	622	320	644	452	479	589
Fringe benefits tax	1986-87	40	28	56	45	123	36	322	48	12	40	47	
	1987-88	56	42	82	76	217	59	523	74	20	55	75	
Total labour costs	1986-87	41,705	27,003	30,555	27,298	24,620	29,970	26,450	23,484	24,672	25,112	24,049	25,991
	1987-88	44,552	29,302	33,817	30,039	27,505	33,149	27,925	26,512	26,460	26,907	25,551	28,058
Superannuation—													
Cost per employee covered	1986-87	3,240	3,631	2,470	2,565	2,675	3,661	3,777	2,493	2,373	2,578	3,534	2,785
	1987-88	3,202	5,332	2,692	3,447	2,708	4,223	3,309	2,977	2,659	3,188	2,880	3,182
—per cent—													
Employees covered	1986-87	92.9	54.3	79.6	62.9	62.2	65.6	91.7	74.3	74.2	50.7	41.5	63.4
	1987-88	93.5	66.5	85.0	71.1	59.0	69.8	93.6	77.9	76.8	56.3	54.7	68.0

(a) Finer level industry statistics are available on request.

TABLE 10. TOTAL LABOUR COSTS, PUBLIC SECTOR : TYPE OF LABOUR COST AND INDUSTRY(a) — continued

Type of labour cost		Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport and storage	Communication	Finance, property and business services	Public administration and defence	Community services	Recreation, personal and other services	Total
COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS (per cent)													
Earnings	1986-87	82.7	85.6	86.4	87.1	87.2	85.4	84.5	85.2	89.3	90.2	89.7	88.2
	1987-88	82.3	81.3	85.7	84.8	87.6	84.4	86.4	83.7	88.4	89.5	90.0	87.5
Gross wages and salaries	1986-87	81.6	82.1	83.5	86.0	84.9	83.5	82.9	83.9	87.6	88.8	85.6	86.5
	1987-88	79.0	77.0	81.6	82.6	83.7	80.9	84.3	81.7	86.2	87.8	87.3	85.2
Severance, termination and redundancy payments	1986-87	1.1	3.5	2.9	1.1	2.3	1.8	1.6	1.3	1.7	1.4	4.1	1.7
	1987-88	3.3	4.3	4.1	2.3	3.9	3.5	2.1	2.1	2.2	1.7	2.7	2.3
Other labour costs	1986-87	17.3	14.4	13.6	12.9	12.8	14.6	15.5	14.8	10.7	9.8	10.3	11.8
	1987-88	17.7	18.8	14.3	15.2	12.4	15.6	13.6	16.3	11.6	10.6	10.1	12.5
Payroll tax	1986-87	4.8	3.1	4.6	4.0	4.1	— 2.3 —	—	4.1	1.1	2.7	1.8	2.6
	1987-88	4.6	3.1	4.7	3.5	4.2	— 2.3 —	—	4.3	1.2	2.1	1.8	2.4
Superannuation	1986-87	7.2	7.3	6.4	5.9	6.8	8.0	13.1	7.9	7.1	5.2	6.1	6.8
	1987-88	6.7	12.1	6.8	8.2	5.8	8.9	11.1	8.8	7.7	6.7	6.2	7.7
Workers' compensation	1986-87	5.2	3.9	2.3	2.9	1.5	2.4	2.1	1.5	2.3	1.9	2.2	2.2
	1987-88	6.3	3.4	2.5	3.3	1.6	2.5	2.2	1.2	2.4	1.7	1.9	2.1
Fringe benefits tax	1986-87	0.1	0.1	0.2	0.2	0.5	— 0.1 —	—	1.4	0.2	0.1	0.2	0.2
	1987-88	0.1	0.1	0.2	0.3	0.8	— 0.2 —	—	2.0	0.3	0.1	0.2	0.3
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
RATIO OF OTHER LABOUR COSTS TO EARNINGS (per cent)													
Payroll tax	1986-87	5.8	3.6	5.4	4.6	4.7	— 2.7 —	—	4.8	1.2	3.0	2.0	3.0
	1987-88	5.6	3.8	5.5	4.1	4.7	— 2.7 —	—	5.2	1.3	2.4	2.0	2.8
Superannuation	1986-87	8.7	8.5	7.5	6.8	7.8	9.4	15.5	9.3	8.0	5.8	6.8	7.7
	1987-88	8.2	14.9	7.9	9.6	6.6	10.5	12.8	10.5	8.7	7.5	6.9	8.8
Workers' compensation	1986-87	6.3	4.5	2.7	3.3	1.7	2.9	2.5	1.7	2.5	2.1	2.5	2.4
	1987-88	7.6	4.2	3.0	3.9	1.9	2.9	2.6	1.4	2.8	1.9	2.1	2.4
Fringe benefits tax	1986-87	0.1	0.1	0.2	0.2	0.6	— 0.2 —	—	1.6	0.2	0.1	0.2	0.2
	1987-88	0.2	0.2	0.3	0.3	0.9	— 0.2 —	—	2.4	0.3	0.1	0.2	0.3
Other labour costs	1986-87	20.9	16.8	15.7	14.8	14.7	17.2	18.3	17.4	12.0	10.9	11.5	13.3
	1987-88	21.6	23.1	16.7	17.9	14.1	18.5	15.8	19.4	13.1	11.8	11.2	14.3

(a) Finer level industry statistics are available on request.

TABLE 11. TOTAL LABOUR COSTS, PRIVATE AND PUBLIC SECTORS : TYPE OF LABOUR COST AND INDUSTRY(a)

Type of labour cost		Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport, storage and communication	Finance, property and business services	Public administration and defence	Community services	Recreation, personal and other services	Total
TOTAL COSTS (\$ million)												
Earnings	1986-87	3,084	22,046	3,344	5,520	16,779	10,278	15,497	6,964	24,529	4,217	112,260
	1987-88	3,045	24,353	3,494	6,435	19,237	10,730	17,918	7,323	27,847	6,479	126,861
Gross wages and salaries	1986-87	2,988	21,508	3,233	5,442	16,529	10,082	15,210	6,830	24,183	4,148	110,153
	1987-88	2,832	23,673	3,329	6,308	18,866	10,416	17,447	7,143	27,395	6,382	123,791
Severance, termination and redundancy payments	1986-87	95	539	111	78	250	196	288	134	347	69	2,106
	1987-88	213	680	165	127	371	314	471	180	453	97	3,071
Other labour costs	1986-87	470	2,853	524	714	1,588	1,598	1,929	833	2,347	338	13,194
	1987-88	454	3,105	580	897	1,835	1,624	2,397	960	2,818	512	15,182
Payroll tax	1986-87	166	1,048	180	187	583	332	702	86	614	123	4,019
	1987-88	153	1,157	193	201	656	338	826	96	574	206	4,401
Superannuation	1986-87	145	763	247	230	501	929	838	556	1,239	95	5,542
	1987-88	135	896	274	346	573	927	1,077	639	1,690	*136	6,694
Workers' compensation	1986-87	125	956	90	264	399	315	175	176	472	102	3,073
	1987-88	118	923	102	308	431	321	177	202	514	144	3,240
Fringe benefits tax	1986-87	34	87	8	*32	105	23	215	15	23	19	559
	1987-88	48	129	11	*42	174	38	318	23	41	25	848
Total labour costs	1986-87	3,554	24,900	3,869	6,234	18,366	11,876	17,427	7,797	26,876	4,555	125,454
	1987-88	3,499	27,458	4,074	7,332	21,073	12,354	20,315	8,283	30,666	6,990	142,043
AVERAGE COSTS PER EMPLOYEE												
—dollars—												
Earnings	1986-87	35,376	21,055	26,385	22,624	15,757	23,770	21,425	22,037	20,610	12,588	20,166
	1987-88	37,768	23,406	28,936	23,618	16,776	25,578	24,581	23,393	22,059	12,032	21,417
Gross wages and salaries	1986-87	34,281	20,541	25,509	22,304	15,522	23,317	21,028	21,613	20,319	12,381	19,788
	1987-88	35,124	22,752	27,573	23,152	16,452	24,829	23,935	22,819	21,701	11,853	20,899
Severance, termination and redundancy payments	1986-87	1,095	515	876	319	234	453	398	424	291	207	378
	1987-88	2,644	654	1,364	466	324	749	646	574	358	179	518
Other labour costs	1986-87	5,395	2,725	4,138	2,926	1,491	3,695	2,667	2,635	1,972	1,009	2,370
	1987-88	5,633	2,984	4,804	3,291	1,601	3,871	3,289	3,067	2,233	950	2,563
Payroll tax	1986-87	1,905	1,001	1,418	767	548	767	971	271	516	366	722
	1987-88	1,899	1,112	1,599	738	572	805	1,133	306	454	383	743
Superannuation	1986-87	1,667	728	1,948	944	471	2,148	1,158	1,760	1,041	282	996
	1987-88	1,671	861	2,272	1,269	500	2,210	1,478	2,043	1,339	*253	1,130
Workers' compensation	1986-87	1,437	913	712	1,083	374	728	242	556	397	304	552
	1987-88	1,468	887	846	1,129	376	766	243	644	407	268	547
Fringe benefits tax	1986-87	385	83	60	*132	98	53	297	48	19	56	100
	1987-88	595	124	87	154	152	90	436	74	32	47	143
Total labour costs	1986-87	40,771	23,780	30,523	25,550	17,248	27,465	24,092	24,672	22,583	13,598	22,536
	1987-88	43,401	26,389	33,741	26,909	18,376	29,449	27,871	26,460	24,292	12,983	23,980
Superannuation—Cost per employee covered	1986-87	2,266	1,617	2,438	2,086	1,972	3,412	2,826	2,373	2,657	2,156	2,394
	1987-88	2,165	1,559	2,665	2,573	2,144	3,310	3,190	2,659	3,164	1,916	2,570
Employees covered	1986-87	73.6	45.1	79.9	45.3	—per cent— 23.9	62.9	41.0	74.2	39.2	13.1	41.6
	1987-88	77.2	55.3	85.2	49.3	23.2	66.8	46.3	76.8	42.3	13.2	44.0

(a) Finer level industry statistics are available on request.

TABLE 11. TOTAL LABOUR COSTS, PRIVATE AND PUBLIC SECTORS : TYPE OF LABOUR COST AND INDUSTRY(a) — continued

Type of labour cost		Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport, storage and communication	Finance, property and business services	Public administration and defence	Community services	Recreation, personal and other services	Total
COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS (per cent)												
<i>Earnings</i>	1986-87	86.8	88.5	86.4	88.6	91.4	86.6	88.9	89.3	91.3	92.6	89.5
	1987-88	87.0	88.7	85.8	87.8	91.3	86.9	88.2	88.4	90.8	92.7	89.3
Gross wages and salaries	1986-87	84.1	86.4	83.6	87.3	90.0	84.9	87.3	87.6	90.0	91.1	87.8
	1987-88	80.9	86.2	81.7	86.0	89.5	84.3	85.9	86.2	89.3	91.3	87.1
Severance, termination and redundancy payments	1986-87	2.7	2.2	2.9	1.3	1.4	1.7	1.7	1.7	1.3	1.5	1.7
	1987-88	6.1	2.5	4.0	1.7	1.8	2.5	2.3	2.2	1.5	1.4	2.2
<i>Other labour costs</i>	1986-87	13.2	11.5	13.6	11.5	8.6	13.5	11.1	10.7	8.7	7.4	10.5
	1987-88	13.0	11.3	14.2	12.2	8.7	13.1	11.8	11.6	9.2	7.3	10.7
Payroll tax	1986-87	4.7	4.2	4.7	3.0	3.2	2.8	4.0	1.1	2.3	2.7	3.2
	1987-88	4.4	4.2	4.7	2.7	3.1	2.7	4.1	1.2	1.9	3.0	3.1
Superannuation	1986-87	4.1	3.1	6.4	3.7	2.7	7.8	4.8	7.1	4.6	2.1	4.4
	1987-88	3.9	3.3	6.7	4.7	2.7	7.5	5.3	7.7	5.5	*2.0	4.7
Workers' compensation	1986-87	3.5	3.8	2.3	4.2	2.2	2.7	1.0	2.3	1.8	2.2	2.5
	1987-88	3.4	3.4	2.5	4.2	2.1	2.6	0.9	2.4	1.7	2.1	2.3
Fringe benefits tax	1986-87	0.9	0.4	0.2	*0.5	0.6	0.2	1.2	0.2	0.1	0.4	0.5
	1987-88	1.4	0.5	0.3	0.6	0.8	0.3	1.6	0.3	0.1	0.4	0.6
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
RATIO OF OTHER LABOUR COSTS TO EARNINGS (per cent)												
Payroll tax	1986-87	5.4	4.8	5.4	3.4	3.5	3.2	4.5	1.2	2.5	2.9	3.6
	1987-88	5.0	4.8	5.5	3.1	3.4	3.2	4.6	1.3	2.1	3.2	3.5
Superannuation	1986-87	4.7	3.5	7.4	4.2	3.0	9.0	5.4	8.0	5.1	2.2	4.9
	1987-88	4.4	3.7	7.9	5.4	3.0	8.6	6.0	8.7	6.1	*2.1	5.3
Workers' compensation	1986-87	4.1	4.3	2.7	4.8	2.4	3.1	1.1	2.5	1.9	2.4	2.7
	1987-88	3.9	3.8	2.9	4.8	2.2	3.0	1.0	2.8	1.9	2.2	2.6
Fringe benefits tax	1986-87	1.1	0.4	0.2	*0.6	0.6	0.2	1.4	0.2	0.1	0.5	0.5
	1987-88	1.6	0.5	0.3	0.7	0.9	0.4	1.8	0.3	0.2	0.4	0.7
Other labour costs	1986-87	15.3	12.9	15.7	12.9	9.5	15.6	12.5	12.0	9.6	8.0	11.8
	1987-88	14.9	12.8	16.6	13.9	9.5	15.1	13.4	13.1	10.1	7.9	12.0

(a) Finer level industry statistics are available on request.

TABLE 12. TOTAL LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT

		Institutional sector		Level of government			
Type of labour cost		Trading	Non-trading	Commonwealth	State	Local	Total
TOTAL COSTS (\$ million)							
Earnings	1986-87	10,385	29,181	10,260	26,263	3,043	39,566
	1987-88	12,010	30,256	10,942	28,119	3,205	42,266
Gross wages and salaries	1986-87	10,145	28,648	10,059	25,802	2,933	38,794
	1987-88	11,573	29,580	10,647	27,423	3,083	41,153
Severance, termination and redundancy payments	1986-87	240	532	201	461	110	772
	1987-88	437	676	296	696	122	1,113
Other labour costs	1986-87	1,821	3,454	1,588	3,365	322	5,275
	1987-88	2,185	3,851	1,715	3,972	350	6,037
Payroll tax	1986-87	394	791	105	1,048	33	1,186
	1987-88	486	684	132	1,004	34	1,170
Superannuation	1986-87	1,120	1,925	1,220	1,640	185	3,045
	1987-88	1,291	2,434	1,291	2,220	213	3,724
Workers' compensation	1986-87	257	707	226	639	99	964
	1987-88	330	683	227	693	93	1,013
Fringe benefits tax	1986-87	50	31	36	38	6	81
	1987-88	79	50	64	55	9	129
Total labour costs	1986-87	12,207	32,635	11,848	29,628	3,366	44,841
	1987-88	14,195	34,107	12,657	32,091	3,554	48,302
AVERAGE COSTS PER EMPLOYEE							
				—dollars—			
Earnings	1986-87	23,959	22,589	23,605	23,074	19,969	22,933
	1987-88	26,087	23,991	25,315	24,747	20,947	24,552
Gross wages and salaries	1986-87	23,405	22,177	23,143	22,669	19,246	22,486
	1987-88	25,138	23,455	24,631	24,134	20,152	23,905
Severance, termination and redundancy payments	1986-87	554	412	462	405	724	448
	1987-88	949	536	684	612	795	646
Other labour costs	1986-87	4,202	2,674	3,653	2,956	2,114	3,058
	1987-88	4,747	3,054	3,967	3,496	2,287	3,507
Payroll tax	1986-87	910	613	242	921	214	687
	1987-88	1,056	542	305	884	223	680
Superannuation	1986-87	2,584	1,490	2,808	1,441	1,211	1,765
	1987-88	2,803	1,930	2,988	1,953	1,395	2,163
Workers' compensation	1986-87	592	547	520	561	647	559
	1987-88	716	542	526	610	609	589
Fringe benefits tax	1986-87	116	24	83	34	42	47
	1987-88	171	40	149	49	60	75
Total labour costs	1986-87	28,161	25,263	27,259	26,030	22,083	25,991
	1987-88	30,834	27,045	29,282	28,242	23,234	28,058
Superannuation— Cost per employee covered	1986-87	3,222	2,581	3,360	2,605	1,835	2,785
	1987-88	3,339	3,104	3,407	3,241	2,000	3,182
				—per cent—			
Employees covered	1986-87	80.2	57.7	83.6	55.3	66.0	63.4
	1987-88	84.0	62.2	87.7	60.3	69.8	68.0

TABLE 12. TOTAL LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT—*continued*

Type of labour cost		Institutional sector		Level of government			Total
		Trading	Non-trading	Commonwealth	State	Local	
COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS (per cent)							
Earnings	1986-87	85.1	89.4	86.6	88.6	90.4	88.2
	1987-88	84.6	88.7	86.5	87.6	90.2	87.5
Gross wages and salaries	1986-87	83.1	87.8	84.9	87.1	87.2	86.5
	1987-88	81.5	86.7	84.1	85.5	86.7	85.2
Severance, termination and redundancy payments	1986-87	2.0	1.6	1.7	1.6	3.3	1.7
	1987-88	3.1	2.0	2.3	2.2	3.4	2.3
Other labour costs	1986-87	14.9	10.6	13.4	11.4	9.6	11.8
	1987-88	15.4	11.3	13.6	12.4	9.8	12.5
Payroll tax	1986-87	3.2	2.4	0.9	3.5	1.0	2.6
	1987-88	3.4	2.0	1.0	3.1	1.0	2.4
Superannuation	1986-87	9.2	5.9	10.3	5.5	5.5	6.8
	1987-88	9.1	7.1	10.2	6.9	6.0	7.7
Workers' compensation	1986-87	2.1	2.2	1.9	2.2	2.9	2.2
	1987-88	2.3	2.0	1.8	2.2	2.6	2.1
Fringe benefits tax	1986-87	0.4	0.1	0.3	0.1	0.2	0.2
	1987-88	0.6	0.2	0.5	0.2	0.3	0.3
Total labour costs	1986-87	100.0	100.0	100.0	100.0	100.0	100.0
	1987-88	100.0	100.0	100.0	100.0	100.0	100.0
RATIO OF OTHER LABOUR COSTS TO EARNINGS (per cent)							
Payroll tax	1986-87	3.8	2.7	1.0	4.0	1.1	3.0
	1987-88	4.1	2.3	1.2	3.6	1.1	2.8
Superannuation	1986-87	10.8	6.6	11.9	6.2	6.1	7.7
	1987-88	10.8	8.0	11.8	7.9	6.7	8.8
Workers' compensation	1986-87	2.5	2.4	2.2	2.4	3.2	2.4
	1987-88	2.8	2.3	2.1	2.5	2.9	2.4
Fringe benefits tax	1986-87	0.5	0.1	0.4	0.2	0.2	0.2
	1987-88	0.7	0.2	0.6	0.2	0.3	0.3
Other labour costs	1986-87	17.5	11.8	15.5	12.8	10.6	13.3
	1987-88	18.2	12.7	15.7	14.1	10.9	14.3

APPENDIX A

GLOSSARY

Earnings: comprise amounts paid to employees as severance, termination and redundancy payments and gross wages and salaries during the reference year. The estimate of earnings excludes amounts paid to employees for workers' compensation.

Employees: is the average of the number of wage and salary earners who received pay for a specified pay period in August 1987, November 1987, February 1988 and May 1988.

Included are all:

- permanent, temporary, casual and part-time employees;
- managerial and executive employees;
- employees on paid or pre-paid leave, or workers' compensation;
- employees paid from interstate or overseas; and
- employees who terminated employment during the selected pay periods.

Excluded are all:

- proprietors/partners of unincorporated businesses;
- directors who are not paid a salary;
- self-employed persons (eg subcontractors);
- persons paid solely by commission without a retainer;
- employees on leave without pay, on strike or stood down who did not receive pay during the selected pay periods; and
- employees based outside Australia.

Employer size: is allocated based on the average number of employees reported. The size classification reflects the size of the enterprise in a particular State/Territory and not necessarily the size of the enterprise Australia wide.

Fringe benefits tax: relates to the tax actually paid in respect of employees as defined. The fringe benefits tax was introduced for benefits provided from 1 July 1986. As the tax is not payable until one month after the end of the quarter in which the fringe benefits were provided, the fringe benefits tax estimate provided for the 1987-88 year relates to payments made for the June 1987, September 1987, December 1987 and March 1988 quarters. For the 1986-87 year, tax was only payable on benefits provided in the 9 months to 31 March 1987. Amounts paid in fines for late payment are not included in the estimate of fringe benefits tax.

Gross wages and salaries: are payments made to employees during the reference year (before taxation and other deductions). They comprise:

- ordinary time and overtime earnings;
- overaward payments;
- penalty payments, shift and other remunerative allowances;
- commissions and retainers;
- bonuses and similar payments;
- payments under incentive, piecework or profit sharing schemes;
- leave loadings and leave payments;
- advance and retrospective payments;
- standby or reporting time; and
- salaries and fees paid to company directors and members of boards who receive a salary.

Excluded are severance, termination and redundancy payments, allowances which are reimbursements for expenditure incurred in conducting the business of an employer and drawings from profits by directors or office holders.

Amounts paid to employees for workers' compensation as part of their gross wages and salaries have been removed from the gross wages and salaries estimate provided. Workers' compensation costs not reimbursed by an insurer are accounted for in the workers' compensation estimate.

Industry: is used to classify each employer according to the *Australian Standard Industrial Classification (ASIC) 1983 Edition*, (1201.0).

Institutional sector: is used to classify each employer according to *Standard Institutional Sector Classification of Australia (SISCA)*, 1987 edition (1218.0). Public Trading Enterprises are those whose main aim is to maximise profits whilst engaged in the production of goods and services, with most operating costs being derived from trading activities.

Public Non-Trading Enterprises are mainly engaged in the production of goods and services outside the normal market mechanisms and providing these goods and services to the general public. The costs of operations are often financed from public revenues.

Labour costs: are all costs incurred by employers in the employment of labour. The full range of labour costs comprises:

- (a) Earnings of employees, ie:
gross wages and salaries; and
severance, termination and redundancy payments
- (b) Payroll tax
- (c) Superannuation
- (d) Workers' compensation
- (e) Fringe benefits tax
- (f) Fringe benefits
- (g) Welfare services
- (h) Training
- (i) Recruitment.

The 1987-88 Survey of Labour Costs covered only components (a) to (e) which are generally considered to account for over 90 per cent of all labour costs.

Payroll tax: refers to amounts paid during the reference year in respect of the gross wages and salaries of employees, net of any rebates. Payroll tax assessed for payments to contractors and other persons not considered employees, are thus excluded.

Reference year: for the labour costs survey is the year ended 30 June 1988. Information collected relates to labour costs paid during the year by those employers selected from the ABS register of businesses at May 1988. For businesses which commenced or ceased operation during the year, the costs relate to the amounts paid during the period the business operated. The data collected relates to payments actually made by the employer during the reference year with respect to employees as defined.

Sector: is used to classify organisations as public or private enterprises. Public sector includes local government authorities, government departments, agencies and authorities created by, or reporting to, the Commonwealth and State Parliaments. All remaining employers are classified as private sector.

Severance, termination and redundancy payments: refer to lump sum payments made to employees for unused leave and eligible termination payments. Severance, termination and redundancy payments are included as a component of earnings.

Superannuation: costs refer to the total payments made by employers with respect to superannuation liabilities incurred. In the private sector payments take the form of actuarially determined contributions paid into a superannuation fund on a regular basis.

In the public sector the employer component of superannuation liability can be met in a number of ways. The cost to the employer can be met by:

- (a) Actuarially determined contributions being paid into a superannuation fund on a regular basis.
- (b) Meeting the cost of pension/lump sum benefits as they are actually paid out without making any contribution during the employees' service.
- (c) Setting aside monies to partly meet the future cost of superannuation liability and meeting the remaining part of superannuation liability as the cost emerges.

As a result the value of superannuation costs shown for private sector employers directly relates to current employees. However, the value of superannuation shown for public sector employers relates in some cases to current employees and in other cases to former employees now receiving a pension or lump sum. In the latter case payments for superannuation will reflect the past structure and size of an organisation rather than current structure and size. For this reason public and private sector superannuation costs are not directly comparable.

Three of the measures related to superannuation costs provided in this publication are:

- (a) Superannuation costs per employee - refers to superannuation costs divided by the annual average of all employees who received pay for specified pay periods during August 1987, November 1987, February 1988 and May 1988. This is an average for all employees, including those not covered by superannuation.
- (b) Superannuation costs per employee covered - refers to superannuation costs divided by the average of all current employees covered by superannuation schemes for specified pay periods during August 1987, November 1987, February 1988 and May 1988.
- (c) The percentage of current employees covered - estimated by expressing the annual average of all employees covered by superannuation for the specified pay periods as a percentage of the average number of total employees for the same pay periods.

Total labour costs: refers to the sum of gross wages and salaries, severance, termination and redundancy payments, payroll tax, superannuation costs, workers' compensation costs and fringe benefits tax.

Workers' compensation: costs are determined in two ways:

- (a) The majority of employees are covered for workers' compensation through the payment of premiums by the employer to an insurer. In

these cases, workers' compensation costs are considered to comprise:

- premiums paid during the reference year;
 - any workers' compensation costs not reimbursed by the insurer including 'make-up' and 'excess' pay (which cover payments made by employers directly to employees as part of gross wages and salaries, over and above the amount paid as compensation by the workers' compensation insurer);
 - premiums paid during the reference year to insure for claims made by employees for workers' compensation at Common Law.
- (b) Certain employers may become 'self-insurers'. Workers' compensation costs for these employers are considered to be:

- payments made as part of employees' gross wages and salaries;
- lump sum payments,
- any other workers' compensation costs including legal, accounting, medical and administrative costs and 'catastrophe' insurance premiums;
- premiums paid during the year to offset liability at common law for workers' compensation;
- lump sum payments made to employees not reimbursed by an insurer, resulting from workers' compensation claims made at Common Law; and
- any other costs at Common Law for workers' compensation including legal, accounting, medical and administrative costs.

Costs which have been reimbursed from a workers' compensation insurer are not included in the estimates.

APPENDIX B

EXPLANATORY NOTES

Introduction

This publication contains final results of the Survey of Major Labour Costs conducted in Australia for the reference year 1987-88.

2. Labour costs are defined as all costs incurred by employers in the employment of labour. The full range of labour costs comprises:

- (a) Earnings of employees, ie:
 - gross wages and salaries; and
 - severance, termination and redundancy payments
- (b) Payroll tax
- (c) Superannuation
- (d) Workers' compensation
- (e) Fringe benefits tax
- (f) Fringe benefits
- (g) Welfare services
- (h) Training
- (i) Recruitment.

3. The 1987-88 Survey of Labour Costs covered only components (a) to (e) which are generally considered to account for over 90 per cent of all labour costs.

Comparison with *Major Labour Costs, Private Sector, Australia 1986-87* (6348.0).

4. The 1986-87 issue of 6348.0 provided information on major labour costs incurred by employers in the private sector in the employment of labour. This publication differs from the 1986-87 issue of 6348.0 in the following respects:

- *Major Labour Costs, Australia 1987-88* also provides information on the labour costs incurred by government sector employers.
- The costs of severance, termination and redundancy payments have been included in this publication, making possible a measure of earnings.
- Estimates of gross wages and salaries in the 1986-87 issue of 6348.0 included the value of workers' compensation payments made directly to employees as part of their gross wages and salaries. In this issue workers' compensation payments made directly to employees have been removed

from the estimate of gross wages and salaries. Workers' compensation costs not reimbursed by an insurer are accounted for in the value of workers' compensation costs. See Appendix A.

- Estimates of workers' compensation costs in the 1986-87 issue did not include that component of workers' compensation, not reimbursed by an insurer, paid as part of gross wages and salaries. This issue provides a fuller measure of workers' compensation costs. See Appendix A.
- The estimate of fringe benefits tax provided in the 1987-88 issue of publication 6348.0 represents the fringe benefits tax paid with respect to a full financial year. The estimates provided in the 1986-87 issue of publication 6348.0 represented only three quarters of the financial year. See Appendix A.
- Further verification of data has been carried out subsequent to publication of the 1986-87 issue of 6348.0. Some estimates for 1986-87 may therefore differ slightly between the two publications.

Comparison with *Labour Costs, Australia 1986-87* (6349.0).

5. Publication, *Labour Costs, Australia 1986-87* 6349.0 provided more comprehensive information on Labour Costs in Australia than does publication 6348.0. This publication differs from 6349.0 in that this publication:

- does not provide a dissection of gross wages and salaries into payments for time worked, annual leave and other leave and bonuses;
- does not provide an estimate of on-costs; and
- provides an estimate of fringe benefits tax which represents the full financial year. See Appendix A.

Survey design

6. Sample. The survey was conducted as a sample of approximately 5000 employers in the private sector and 1500 in the government sector, selected from the ABS register of businesses at May 1988.

7. Coverage. The survey covered employers in all States and Territories and all industries except for employers primarily engaged in agriculture, forestry, fishing and hunting; private households employing staff; overseas embassies, consulates, etc; and the Australian permanent defence forces.

8. The statistical unit for the survey comprised all activities of an enterprise in a particular State or Territory. Each statistical unit was classified to an industry which reflected the predominant activity of the enterprise in the State or Territory. In a small number of cases, where an enterprise had significant employment in more than one

industry, a separate statistical unit was created for each industry.

9. The statistical units were stratified by State/Territory, industry and employment size. For the government sector, level of government and trading/non-trading status were also used as stratification variables. An equal probability sample was selected from each stratum.

Collection methodology

10. The survey was conducted by mail in three collection stages as follows:

- (a) An 'Information Advice Form' was used to establish reporting arrangements which ensured that the survey covered all employees at various locations within the organisation.
- (b) Information was collected on the major labour costs of employers, that is superannuation, workers' compensation, payroll tax, fringe benefits tax, gross wages and salaries and severance, termination and redundancy payments.
- (c) Superannuation Boards and Treasury Departments provided details directly to the ABS on superannuation and payroll tax respectively, for some government organisations.

Labour cost measures

11. Labour cost measures presented in this publication are:

- (a) Total cost for each item in dollars.
- (b) Average cost per employee for each item.
- (c) Cost for each item as a percentage of total labour costs.
- (d) Cost for selected items as a ratio to earnings.

Reliability of estimates

12. Estimates in this publication are subject to two sources of error:

- (a) Sampling error: since the estimates are based on information obtained from a sample of employers they may differ from the values that would have been produced if all employers had been included in the survey. More information on this topic is given in the Technical Note, Appendix C.
- (b) Non-sampling error: inaccuracies may occur because of imperfections in reporting by respondents and errors made in coding and processing data. These inaccuracies may occur in any enumeration, whether it be a full count or a sample. Every effort is made to reduce the non-sampling error to a minimum by careful design of questionnaires and efficient operating procedures.

13. Estimates subject to non-sample error are known to occur with respect to the following items:

- (a) Superannuation costs - Public Sector.
Superannuation Boards supplied data to meet the definitional requirements of the survey as closely as possible. In some cases elements of costs incurred by employers were excluded due to recording practices of these Boards and/or unclear definitional requirements made by the ABS. As a result the estimates presented may slightly understate the total employer cost of superannuation for government sector organisations.
- (b) Fringe benefits tax.
A small proportion of respondents had difficulty in providing information in the manner requested. In a minority of cases employers reported fringe benefits tax paid for some employees not in scope for this survey. Such employees are those paid solely by commission without a retainer, proprietors/partners of unincorporated businesses, directors not paid a salary, self employed persons and past and future employees.

Comparability to other data sources

14. In some cases estimates given in this publication may differ slightly from those from other sources. These differences may be the result of sample or non-sample error (see Appendix C), or may result from differences in scope, coverage, definitions or methodology used.

Discontinuities in the series

15. The methodology used to collect severance, termination and redundancy payments, and workers' compensation payments made directly to employees varied between the 1986-87 and 1987-88 surveys for some respondents. The 1986-87 surveys of Labour Costs allowed some respondents to report data on a randomly selected sample of employees, rather than for all employees of their organisation. This occurred where recording practices did not favour reporting for all employees. In these cases the data reported was weighted up to represent the organisation as a whole prior to data being included in the estimates. However, for the 1987-88 survey of Major Labour Costs respondents were required to provide all data at a total level, for all employees of their organisation.

As a result of this change in collection methodology, estimates given for severance, termination and redundancy payments and workers' compensation for 1986-87 and 1987-88 may not be directly comparable.

16. Changes were made for the 1986-87 surveys of labour costs with respect to the treatment of common law costs associated with workers' compensation claims. As a result of this change workers' compensation figures from the 1985-86 survey of labour costs are not directly comparable to those presented in this publication. Further details of these changes can be obtained by reference to

Major Labour Costs, Private Sector, Australia 1986-87 (6348.0) 'Discontinuities in the Series'.

Related publications

17. Users may also wish to refer to the following publications which are available on request:

Labour Costs, Australia 1986-87 (6349.0) — issued August 1989

Occasional Paper No. 1986/1: Statistics on Wages, Earnings, Income and Labour Costs — A Guide to their Concepts, Measurement and Usage — issued June 1986

Labour Statistics, Australia (6101.0) — issued annually

A Guide to Labour Statistics (6102.0) — issued February 1986

The Labour Force, Australia, (6203.0) — issued monthly

Employed Wage and Salary Earners, Australia (6248.0) — issued quarterly

Average Weekly Earnings, Australia, Preliminary (6301.0) — issued quarterly

Average Weekly Earnings, States and Australia (6302.0) — issued quarterly

Distribution and Composition of Employee Earnings and Hours — Australia (6306.0) — issued annually

Award Rates of Pay Indexes, Australia (6312.0) — issued monthly

Employment Benefits, Australia (6334.0) — issued annually.

18. Current publications produced by the ABS are listed in the *Catalogue of Publications, Australia* (1101.0). The ABS also issues, on Tuesdays and Fridays, a *Publications Advice* (1105.0) which lists publications to be released in the next few days. The Catalogue and Publications Advice are available from any ABS office.

Unpublished tables

19. In some cases, the ABS can also make available information which is not published. This information may be made available in one or more of the following forms: microfiche, photocopy, data tape, computer printout, clerically-extracted tabulation. In general, a charge is made for providing unpublished information. Inquiries should

be made to the officer whose name appears in the Phone Inquiries section of the Inquiries box at the front of this publication, or to Information Services in the nearest ABS office.

20. Unpublished information which may be available from this survey includes some State by industry, State by size and industry by size cross tabulations. This information is available at the total employer level or by private sector, public sector, level of government or government trading and non trading sectors. Some information on industries at finer levels than those included in the published tables may also be available.

Symbols and other usages

- nil or rounded to zero
- * the estimate has a relative standard error greater than 25 per cent and should not be regarded as reliable. See paragraph 4 of the Technical Note, Appendix C.

21. Where estimates have been rounded, discrepancies may occur between sums of the component items and totals.

Electronic services

VIATEL. Key*656# for selected current economic, social and demographic statistics.

AUSSTATS. Thousands of up-to date time series are available on this ABS on-line service through PAXUS COMNET.

For further information phone the AUSSTATS Help Desk on (062) 52 6017.

TELESTATS. This service provides foreign trade statistics tailored to users' requirements.

Further information is available on (062) 52 5404.

Text and tables for selected Main Economic Indicator publications. Further information is available on (062) 52 5405.

Floppy disk service

Selected ABS statistics are available on floppy disk. For further information phone (062) 52 6684.

APPENDIX C

TECHNICAL NOTE

Reliability of estimates

Since the estimates in this publication are based on information obtained from a sample they are subject to sampling variability; that is, they may differ from the figures that would have been produced if all employers had been included in the survey ie a complete enumeration.

2. One measure of the sample variability is given by the standard error, which indicates the extent to which an estimate might have varied by chance because only a sample of employers, and in some cases employees, was included. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained had all employees been included, and about nineteen chances in twenty that the difference will be less than two standard errors.

3. Another measure of the sample variability is the relative standard error, which is obtained by expressing the standard error as a percentage of the estimate. Both the standard error and relative standard error are used to measure the reliability of estimates.

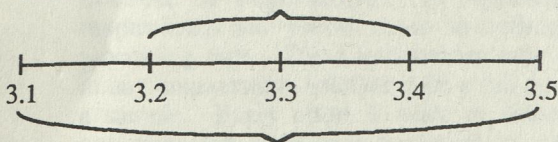
4. If the standard error of an estimate is large relative to the size of the estimate, the usefulness of that estimate is seriously impaired. For the tables in this publication, estimates with relative standard errors greater than 25 per cent have been noted with an asterisk.

5. Relative standard errors on estimates of costs as a percentage of total labour costs for States, industries and different employer sizes are given in Tables A, B and C.

6. An example of standard errors and relative standard errors using these tables is as follows. Table 3 shows that payroll tax in New South Wales is estimated to represent 3.3 per cent of total labour costs. The relative standard error for this figure as shown in Table A is 2.3 per cent. This means that there are about 2 chances in 3 that a complete enumeration would have given a figure within 2.3 per cent of 3.3, ie. within the range 3.2 and 3.4.

There are about 19 chances in 20 that a complete enumeration would have given a figure in the range 3.1 to 3.5. The relative standard error of 2.3 per cent is multiplied by 2 and then applied to the estimated figure of 3.3. The following diagram illustrates this example.

2 chances in 3 that the value obtained in a complete enumeration will be in this range.



19 chances in 20 that the value obtained in a complete enumeration will be in this range.

7. As can be seen from the tables, in most cases the smaller the estimate the higher is the relative standard error.

8. Published figures may also be used to estimate the difference between two survey estimates (of numbers or percentages). Such a figure is itself an estimate and is therefore subject to sampling error. The sampling error of the difference between two estimates depends on their standard errors and the relationship (correlation) between them. An approximate standard error (SE) of the difference between two estimates (x-y) may be calculated by the following formula:

$$SE(x-y) = \sqrt{[SE(x)]^2 + [SE(y)]^2}$$

This formula will only be exact when estimating the difference between two survey estimates which are from different States or from different industries in the private sector or from different sectors. It is expected to provide a good approximation for estimating the difference between survey estimates that are from different employer size groups or different States or industries in the public sector.

9. The imprecision due to sampling variability, which is measured by the standard error, should not be confused with inaccuracies that may occur because of imperfections in reporting by respondents and errors made in the coding and processing of data. Inaccuracies of this kind are referred to as the non-sampling error, and they may occur in any enumeration, whether it be a full count or only a sample. For more information on non-sampling error refer to paragraph 12 of the Explanatory Notes.

10. Tables A, B and C show relative standard errors for each item in terms of the measure "costs as a percentage of total labour costs". These tables can be used to gauge the relative standard errors for other measures given in this publication.

- For the measure "other labour costs as a ratio to earnings" relative standard errors are approximately the same as those given in Tables A, B and C.
- For the measures "total dollar cost" and "average cost per employee" relative standard errors are a little higher than those given in Tables A, B and C for all items except 'earnings' and 'gross wages and salaries' - for these items the relative standard errors are much higher than those given in Tables A, B and C. Detailed relative standard errors are available on request.

TABLE A. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS, AUSTRALIA, STATES, 1987-88

Type of labour cost	NSW	Vic.	Qld	SA	WA	Tas.	NT	ACT	Aust.
<i>Earnings</i>	0.2	0.3	0.2	0.3	0.3	0.2	0.2	0.3	0.1
Gross wages and salaries	0.2	0.3	0.2	0.3	0.3	0.3	0.2	0.3	0.1
Severance, termination and redundancy payments	4.2	4.6	3.0	6.1	4.5	6.7	3.1	2.5	2.5
<i>Other labour costs</i>	1.3	2.0	1.9	2.2	2.6	2.6	1.8	2.3	0.8
Payroll tax	2.3	2.8	2.3	2.6	3.6	3.9	3.0	6.0	1.4
Superannuation	2.6	3.8	3.4	3.7	4.9	4.1	4.4	3.0	1.6
Workers' compensation	3.6	1.8	5.3	4.1	4.0	2.7	4.0	3.5	1.6
Fringe benefits tax	7.6	12.7	5.3	5.8	7.9	9.7	3.9	6.1	5.0

TABLE B. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS, INDUSTRY, AUSTRALIA, 1987-88

Type of labour cost	Mining	Manufacturing	Electricity, gas and water	Construction	Wholesale and retail trade	Transport, Storage and communication
<i>Earnings</i>	0.1	0.1	—	0.5	0.3	0.1
Gross wages and salaries	0.6	0.1	0.1	0.6	0.3	0.2
Severance, termination and redundancy payments	9.5	2.1	0.5	10.0	6.0	1.6
<i>Other labour costs</i>	0.8	1.0	0.2	3.7	2.6	0.9
Payroll tax	1.0	1.2	0.1	5.9	2.9	1.4
Superannuation	2.0	3.1	0.4	7.0	6.6	1.5
Workers' compensation	2.5	1.6	0.5	6.4	3.1	1.9
Fringe benefits tax	6.4	3.7	2.4	22.9	15.7	6.5

Type of labour cost	Finance, property and business services	Public administration and defence	Community services	Recreation, personal and other services	Total all industries
<i>Earnings</i>	0.4	0.2	0.2	0.5	0.1
Gross wages and salaries	0.5	0.2	0.2	0.5	0.1
Severance, termination and redundancy payments	12.6	2.1	2.3	11.6	2.5
<i>Other labour costs</i>	2.7	1.5	2.0	6.8	0.8
Payroll tax	2.9	3.0	4.5	8.0	1.4
Superannuation	5.6	2.2	3.2	27.4	1.6
Workers' compensation	8.0	1.1	2.1	5.5	1.6
Fringe benefits tax	5.9	3.0	9.3	20.2	5.0

TABLE C. RELATIVE STANDARD ERRORS : COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS, EMPLOYER SIZE, AUSTRALIA, 1987-88

Type of labour cost	Less than 10 employees	10-19 employees	20-99 employees	100 or more employees	Total all sizes
<i>Earnings</i>	0.5	0.5	0.3	0.1	0.1
Gross wages and salaries	0.5	0.6	0.3	0.1	0.1
Severance, termination and redundancy payments	12.4	14.4	6.0	2.6	2.5
<i>Other labour costs</i>	5.9	6.2	2.5	0.8	0.8
Payroll tax	19.3	13.2	2.5	1.3	1.4
Superannuation	9.8	12.8	5.8	1.5	1.6
Workers' compensation	4.6	6.6	3.9	2.0	1.6
Fringe benefits tax	23.3	11.4	9.3	5.3	5.0